Name	Date	Class .	
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## 9-4 MASTERY PROBLEM, p. 212

Journalizing and posting adjusting and closing entries; preparing a post-closing trial balance 1., 2.

		 GENERA	AL JOURNAL				 P	AGE			 _
	DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	D	EBIT		С	RED	ΙΤ	
1											t
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## **GENERAL LEDGER**

DATE	ITEM	POST.	DEBIT	CREDIX	BALANCE
		REF.	DEBIT	CREDIT	DEBIT CREDIT
Öct. 31	Balance	· /			6 4 0 0 00
ACCOUNT	Petty Cash			<del>                                      </del>	ACCOUNT NO. 120
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT CREDIT
Oct. 31	Balance	~			10000
	Accounts Receivable—Debbie	McDonald			120
		POST.			ACCOUNT NO. 130
Oct. 31	Balance	REF.	DEBIT	CREDIT	6 5 7 00 CREDIT
Oct. 51	balance				03700
		·· · · · · · · · · · · · · · · · · · ·			
ACCOUNT	Accounts Receivable—Howar	rd Kikles			ACCOUNT NO. 140
ACCOUNT	Accounts Receivable—Howar	rd Kikles	DEBIT	CREDIT	ACCOUNT NO. 140  BALANCE  DEBIT CREDIT
	ITEM	POST.	OEBIT	CREDIT	BALANCE
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT CREDIT
oate Oct. 31	Balance	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT GREDIT  5 9 9 00
oate Oct. 31	ITEM	POST.	DEBIT	CREDIT	BALANCE  DEBIT CREDIT  5 9 9 00  ACCOUNT NO. 150
DATE  Oct. 31  ACCOUNT	Balance Supplies	POST. REF.			BALANCE DEBIT CREDIT  5 9 9 00  ACCOUNT NO. 150
DATE  Oct. 31  ACCOUNT	Balance Supplies	POST. REF.			BALANCE  DEBIT CREDIT  5 9 9 00  ACCOUNT NO. 150  BALANCE  DEBIT CREDIT
DATE  20 Oct. 31  ACCOUNT  DATE  20 Oct. 31	Balance Supplies ITEM Balance	POST. REF.			BALANCE   CREDIT
DATE  20 Oct. 31  ACCOUNT  DATE  20 Oct. 31	Balance Supplies	POST. REF.  POST. REF.			BALANCE DEBIT CREDIT  5 9 9 00  ACCOUNT NO. 150  BALANCE DEBIT CREDIT  2 7 5 00  ACCOUNT NO. 160
DATE  Oct. 31  ACCOUNT  DATE  Oct. 31	Balance Supplies ITEM Balance Prepaid Insurance	POST. REF.  POST. REF.			BALANCE DEBIT CREDIT  5 9 9 00  ACCOUNT NO. 150  BALANCE DEBIT CREDIT  2 7 5 00  ACCOUNT NO. 160  BALANCE DEBIT CREDIT  CREDIT
DATE  Oct. 31  ACCOUNT  DATE  Oct. 31	Balance Supplies ITEM Balance Prepaid Insurance	POST. REF.  POST. REF.	DEBIT	CREDIT	BALANCE DEBIT CREDIT  5 9 9 00  ACCOUNT NO. 150  BALANCE DEBIT CREDIT  2 7 5 00  ACCOUNT NO. 160  BALANCE

me _				Date _		Class
9-4	٨	MASTERY PROBLEM (	continued)			
2.			GENERAL LEI	OGER		
ACCO	UNT A	Accounts Payable—Bailey'	s Supply			account no. 210
DATE	ε	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT CREDIT
Öct.	31	Balance	V			DEBIT   GREDIT   18700
	-	A	/ T1/-			
ACCO	UNT A	Accounts Payable—Freida	1 1		1	ACCOUNT NO. 220
DATI		ITEM	POST. REF.	DEBIT	CREDIT	DEBIT CREDIT
Oct.	31	Balance	<b>V</b>			12600
ACCO		Jane Wisen, Capital			<del>                                     </del>	ACCOUNT NO. 310
		varie vvisery exprair			7	BALANCE
DAT 20		ITEM	POST. REF.	DEBIT	CREDIT	DEBIT CREDIT
Öct.	31	Balance				643000
ACCC	UNT	Jane Wisen, Drawing				account no. 320
DAT	.E	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT CREDIT
Oct.	31	Balance	V			150000   CREDIT
	-					
ACC	TNUC	Income Summary				account no. 330
DA.	TE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT CREDIT
	-					
	-	Sales				410
ACC	OUNT	Jaies		II		account no. 410
DA		ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT CREDIT
	. 31	Balance	<b>✓</b>	и і і і і		42380

# **MASTERY PROBLEM (continued)**

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## **GENERAL LEDGER**

DATE	ITEM	POST.	DEBIT	CREDIT	BALANCE
		REF.	DEBII	CREDIT	DEBIT CREDIT
Öct. 31	Balance				38200
ACCOUNT	Insurance Expense				account no. 520
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT CREDIT
ACCOUNT	Supplies Expense				account no. 530
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT CREDIT
					DEBIT CREDIT
DATE	Utilities Expense	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT CREDIT
Oct. 31	Balance	V			6 1 8 00
ACCOUNT	1		16 [34]: 1		ACCOUNT NO.
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT CREDIT
					DEBIT CREDIT
ACCOUNT		· II	Luddisk Allefal		ACCOUNT NO.
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT CREDIT
					DEBIT CREDIT

ne	Date	Class	
-4 MASTERY PROBLEM (conclu	uded)		
	<del> /</del>		
ACCOUNT TITLE		DEBIT	CREDIT
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