

9-4 MASTERY PROBLEM, p. 212

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

GENERAL JOURNAL										PAGE
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT			CREDIT			
1									1	
2									2	
3									3	
4									4	
5									5	
6									6	
7									7	
8									8	
9									9	
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25									25	
26									26	
27									27	
28									28	
29									29	
30									30	

9-4 MASTERY PROBLEM (continued)**1., 2.****GENERAL LEDGER**ACCOUNT **Cash**

ACCOUNT NO. 110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Oct. 31	Balance	✓			6400 00	

ACCOUNT **Petty Cash**

ACCOUNT NO. 120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Oct. 31	Balance	✓			100 00	

ACCOUNT **Accounts Receivable—Debbie McDonald**

ACCOUNT NO. 130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Oct. 31	Balance	✓			657 00	

ACCOUNT **Accounts Receivable—Howard Kikles**

ACCOUNT NO. 140

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Oct. 31	Balance	✓			599 00	

ACCOUNT **Supplies**

ACCOUNT NO. 150

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Oct. 31	Balance	✓			275 00	

ACCOUNT **Prepaid Insurance**

ACCOUNT NO. 160

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Oct. 31	Balance	✓			450 00	

9-4 MASTERY PROBLEM (continued)**1., 2.****GENERAL LEDGER**

ACCOUNT Accounts Payable—Bailey's Supply

ACCOUNT NO. 210

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Oct. 31	Balance	✓				187 00

ACCOUNT Accounts Payable—Freida's on Fulton

ACCOUNT NO. 220

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Oct. 31	Balance	✓				126 00

ACCOUNT Jane Wisen, Capital

ACCOUNT NO. 310

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Oct. 31	Balance	✓				6430 00

ACCOUNT Jane Wisen, Drawing

ACCOUNT NO. 320

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Oct. 31	Balance	✓			1500 00	

ACCOUNT Income Summary

ACCOUNT NO. 330

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT Sales

ACCOUNT NO. 410

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Oct. 31	Balance	✓				4238 00

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MASTERY PROBLEM (continued)

1., 2.

GENERAL LEDGER

ACCOUNT Advertising Expense

ACCOUNT NO. 510

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE			
					DEBIT		CREDIT	
20-- Oct. 31	Balance	✓			3	8	2	00

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	

ACCOUNT Utilities Expense

ACCOUNT NO. 540

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE			
					DEBIT		CREDIT	
20-- Oct. 31	Balance	✓			6	1	8	00

ACCOUNT

ACCOUNT NO.

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE			
					DEBIT		CREDIT	

ACCOUNT

ACCOUNT NO.

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE			
					DEBIT		CREDIT	

