

5-1 ON YOUR OWN, p. 100

Preparing a chart of accounts and opening an account

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1.

This image shows a single page from a notebook or ledger. It features ten evenly spaced horizontal blue lines across its entire width. The lines are thin and consistent in color. There is no handwriting, printed text, or other markings on the page. The background is a uniform off-white or light cream color.

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5-2 WORK TOGETHER, p. 105**Posting to a general ledger**

GENERAL JOURNAL

PAGE 1

	DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT	CREDIT	
1	20-- Mar. 1	Cash	R1		5 0 0 0 0 0		1
2		Leonard Witkowski, Capital				5 0 0 0 0 0	2
3	3	Prepaid Insurance	C1		6 6 0 0 0		3
4		Cash				6 6 0 0 0	4
5	4	Supplies	M1		7 8 0 0		5
6		Accounts Payable—Joshua's Supplies				7 8 0 0	6
7	8	Cash	T8		6 7 5 0 0		7
8		Sales				6 7 5 0 0	8
9	9	Accounts Receivable—Danielle Braastad	S1		1 6 3 0 0		9
10		Sales				1 6 3 0 0	10
11	12	Rent Expense	C2		3 7 5 0 0		11
12		Cash				3 7 5 0 0	12
13	15	Accounts Payable—Joshua's Supplies	C3		5 0 0 0		13
14		Cash				5 0 0 0	14
15	16	Cash	R2		1 0 0 0 0		15
16		Accounts Receivable—Danielle Braastad				1 0 0 0 0	16
17	25	Leonard Witkowski, Drawing	C4		1 0 0 0 0 0		17
18		Cash				1 0 0 0 0 0	18
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5-2 WORK TOGETHER (continued)

GENERAL LEDGER

ACCOUNT **Cash**

ACCOUNT NO. **110**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT **Accounts Receivable—Danielle Braastad**

ACCOUNT NO. **120**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT **Supplies**

ACCOUNT NO. **130**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT **Prepaid Insurance**

ACCOUNT NO. **140**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

5-2 WORK TOGETHER (concluded)**GENERAL LEDGER**

ACCOUNT Accounts Payable—Joshua's Supplies

ACCOUNT NO. 210

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT Leonard Witkowski, Capital

ACCOUNT NO. 310

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT Leonard Witkowski, Drawing

ACCOUNT NO. 320

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT Sales

ACCOUNT NO. 410

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT Rent Expense

ACCOUNT NO. 510

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

5-2 ON YOUR OWN, p. 105**Posting to a general ledger**

GENERAL JOURNAL

PAGE 1

	DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT	CREDIT	
1	Sept. 1	Cash	R1		2500 00		1
2		Melanie Komoko, Capital				2500 00	2
3	4	Supplies	M1		67 00		3
4		Accounts Payable—Signs Plus				67 00	4
5	7	Prepaid Insurance	C1		333 00		5
6		Cash				333 00	6
7	10	Accounts Receivable—Brenden Otto	S1		195 00		7
8		Sales				195 00	8
9	13	Cash	T13		1100 00		9
10		Sales				1100 00	10
11	18	Utilities Expense	C2		49 00		11
12		Cash				49 00	12
13	21	Accounts Payable—Signs Plus	C3		35 00		13
14		Cash				35 00	14
15	27	Cash	R2		1000 00		15
16		Accounts Receivable—Brenden Otto				1000 00	16
17	30	Melanie Komoko, Drawing	C4		300 00		17
18		Cash				300 00	18
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5-2 ON YOUR OWN (continued)

GENERAL LEDGER

ACCOUNT **Cash**

ACCOUNT NO. **110**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT **Accounts Receivable—Brenden Otto**

ACCOUNT NO. **120**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT **Supplies**

ACCOUNT NO. **130**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT **Prepaid Insurance**

ACCOUNT NO. **140**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

5-2 ON YOUR OWN (concluded)**GENERAL LEDGER**

ACCOUNT Accounts Payable—Signs Plus

ACCOUNT NO. 210

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT Melanie Komoko, Capital

ACCOUNT NO. 310

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT Melanie Komoko, Drawing

ACCOUNT NO. 320

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT Sales

ACCOUNT NO. 410

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT Utilities Expense

ACCOUNT NO. 510

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

5-2 APPLICATION PROBLEM, p. 113**Posting to a general ledger**

GENERAL JOURNAL

PAGE 1

	DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT	CREDIT	
1	Oct. 1	Cash	R1		1500.00		1
2		Michael Byrum, Capital				1500.00	2
3	4	Prepaid Insurance	C1		60.00		3
4		Cash				60.00	4
5	10	Supplies	M1		55.00		5
6		Accounts Payable—Golden Gate Supply				55.00	6
7	12	Cash	T12		382.00		7
8		Sales				382.00	8
9	15	Accounts Receivable—Cheri Frank	S1		42.00		9
10		Sales				42.00	10
11	19	Advertising Expense	C2		25.00		11
12		Cash				25.00	12
13	20	Accounts Payable—Golden Gate Supply	C3		30.00		13
14		Cash				30.00	14
15	27	Cash	R2		21.00		15
16		Accounts Receivable—Cheri Frank				21.00	16
17	31	Michael Byrum, Drawing	C4		150.00		17
18		Cash				150.00	18
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5-2 APPLICATION PROBLEM (continued)**GENERAL LEDGER**ACCOUNT **Cash**ACCOUNT NO. **110**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT **Accounts Receivable—Cheri Frank**ACCOUNT NO. **120**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT **Supplies**ACCOUNT NO. **130**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT **Prepaid Insurance**ACCOUNT NO. **140**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

5-2 APPLICATION PROBLEM (concluded)**GENERAL LEDGER**

ACCOUNT Accounts Payable—Golden Gate Supply

ACCOUNT NO. 210

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE			
					DEBIT		CREDIT	

ACCOUNT Michael Byrum, Capital

ACCOUNT NO. 310

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE			
					DEBIT		CREDIT	

ACCOUNT Michael Byrum, Drawing

ACCOUNT NO. 320

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE			
					DEBIT		CREDIT	

ACCOUNT Sales

ACCOUNT NO. 410

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE			
					DEBIT		CREDIT	

ACCOUNT Advertising Expense

ACCOUNT NO. 510

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE			
					DEBIT		CREDIT	

5-3 WORK TOGETHER, p. 111

Journalizing correcting entries

GENERAL JOURNAL											PAGE
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5-3 ON YOUR OWN, p. 111

Journalizing correcting entries

GENERAL JOURNAL											PAGE
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Extra form

GENERAL JOURNAL											PAGE
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5-3 APPLICATION PROBLEM, p. 113**Journalizing correcting entries**

GENERAL JOURNAL										PAGE
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5-4 MASTERY PROBLEM, p. 114

Journalizing transactions and posting to a general ledger

2., 3.

GENERAL JOURNAL

PAGE

	DATE		ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT			CREDIT			
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GENERAL LEDGER

ACCOUNT NO. 110

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5-4 MASTERY PROBLEM (concluded)**1., 3., 4.****GENERAL LEDGER**

ACCOUNT Allan Derner, Capital

ACCOUNT NO. 310

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT Allan Derner, Drawing

ACCOUNT NO. 320

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT Sales

ACCOUNT NO. 410

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT Advertising Expense

ACCOUNT NO. 510

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT Miscellaneous Expense

ACCOUNT NO. 520

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT Rent Expense

ACCOUNT NO. 530

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT

ACCOUNT NO.

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

5-5 CHALLENGE PROBLEM, p. 114**Posting using a variation of the general journal**

GENERAL JOURNAL

PAGE 1

	DEBIT	DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	CREDIT	
1	8 0 0 0 00	20-- Mar. 1	Cash	R1			1
2			Nathan Jackson, Capital			8 0 0 0 00	2
3	3 5 0 0 00	3	Rent Expense	C1			3
4			Cash			3 5 0 0 00	4
5	5 00	5	Miscellaneous Expense	C2			5
6			Cash			5 00	6
7	2 5 0 0 00	9	Accounts Receivable—Joelle Chu	S1			7
8			Sales			2 5 0 0 00	8
9	4 0 0 0 00	11	Supplies	C3			9
10			Cash			4 0 0 0 00	10
11	4 5 0 0 00	13	Cash	T13			11
12			Sales			4 5 0 0 00	12
13	7 0 0 0 00	16	Supplies	M1			13
14			Accounts Payable—Hartwood Supplies			7 0 0 0 00	14
15	3 5 0 0 00	18	Accounts Payable—Hartwood Supplies	C4			15
16			Cash			3 5 0 0 00	16
17	6 0 00	19	Utilities Expense	C5			17
18			Cash			6 0 00	18
19	1 1 0 0 00	20	Cash	T20			19
20			Sales			1 1 0 0 00	20
21	5 0 00	23	Advertising Expense	C6			21
22			Cash			5 0 00	22
23	1 5 0 0 00	23	Supplies	C7			23
24			Cash			1 5 0 0 00	24
25	1 5 0 0 00	27	Supplies	C8			25
26			Cash			1 5 0 0 00	26
27	1 8 3 0 00	27	Cash	T27			27
28			Sales			1 8 3 0 00	28
29	4 0 0 0 00	30	Nathan Jackson, Drawing	C9			29
30			Cash			4 0 0 0 00	30
31	4 1 0 0 00	31	Cash	T31			31
32			Sales			4 1 0 0 00	32
33							33

Extra form

GENERAL JOURNAL

PAGE

	DEBIT				DATE		ACCOUNT TITLE	DOC. NO.	POST. REF.	CREDIT				
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5-5

CHALLENGE PROBLEM (continued)

GENERAL LEDGER

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5-5 CHALLENGE PROBLEM (concluded)**GENERAL LEDGER**

ACCOUNT Nathan Jackson, Drawing

ACCOUNT NO. 320

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT Sales

ACCOUNT NO. 410

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT Advertising Expense

ACCOUNT NO. 510

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT Miscellaneous Expense

ACCOUNT NO. 520

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT Rent 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