

20-1 PROBLEM

Recording entries for uncollectible accounts

1.

GENERAL JOURNAL												PAGE 10
DATE		ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT				CREDIT			
1												1
2												2
3												3
4												4

2.

GENERAL JOURNAL												PAGE 11
DATE		ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT				CREDIT			
1												1
2												2
3												3
4												4
5												5
6												6

3.

GENERAL JOURNAL												PAGE 12
DATE		ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT				CREDIT			
1												1
2												2
3												3
4												4
5												5
6												6

4.

GENERAL JOURNAL												PAGE 13
DATE		ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT				CREDIT			
1												1
2												2
3												3

CASH RECEIPTS JOURNAL

PAGE 11

DATE	ACCOUNT TITLE	BOL. NO.	PORT. REF.	GENERAL		ACCOUNTS RECEIVABLE CREDIT	SALES CREDIT	SALES TAX PAYABLE		SALES DISCOUNT DEBIT	CASH DEBIT
				DEBIT	CREDIT			DEBIT	CREDIT		
1	Nov.										
2											
3											
4											
5											
6											
7											
8											
9											
10											

CASH RECEIPTS JOURNAL

PAGE 12

DATE	ACCOUNT TITLE	BOL. NO.	PORT. REF.	GENERAL		ACCOUNTS RECEIVABLE CREDIT	SALES CREDIT	SALES TAX PAYABLE		SALES DISCOUNT DEBIT	CASH DEBIT
				DEBIT	CREDIT			DEBIT	CREDIT		
1	Dec.										
2											
3											
4											
5											
6											
7											
8											
9											
10											

2.

3.

20-1

PROBLEM (concluded)

1., 2., 3.

ACCOUNTS RECEIVABLE LEDGER

CUSTOMER Anderson Company

CUSTOMER NO. 110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
²⁰⁻ June 7		S6	8 2 0 00		8 2 0 00

CUSTOMER Bullock Corporation

CUSTOMER NO. 120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
²⁰⁻ May 13		S5	5 7 5 00		5 7 5 00

CUSTOMER Duncan, Inc.

CUSTOMER NO. 130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
²⁰⁻ Jan. 1	Balance	✓			4 8 6 00
Sept 3	Written off	G9		4 8 6 00	

CUSTOMER Edwards Corporation

CUSTOMER NO. 140

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
²⁰⁻ June 21		S6	3 8 5 00		3 8 5 00

CUSTOMER Goodman Company

CUSTOMER NO. 150

DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE
²⁰⁻ Jan. 1	Balance	✓			7 2 0 00