

11-1 PROBLEM (concluded)

1.

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SALES CREDIT		SALES TAX PAYABLE CREDIT		ACCOUNTS PAYABLE				PURCHASES DEBIT		CASH			
				DEBIT		CREDIT				DEBIT		CREDIT	
31													
30													
		1678000	100680	---	---	---	---	---	---	1781860	---	---	---

2., 3., 4., 5.

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SALES CREDIT		SALES TAX PAYABLE CREDIT		ACCOUNTS PAYABLE				PURCHASES DEBIT		CASH			
				DEBIT		CREDIT				DEBIT		CREDIT	
1													
2													
3													
4													
5													
6													
7													
8													

4.

Col. No.	Column Title	Debit Totals	Credit Totals
1	General Debit	_____	
2	General Credit		_____
3	Accounts Receivable Debit	_____	
4	Accounts Receivable Credit		_____
5	Sales Credit		_____
6	Sales Tax Payable Credit		_____
7	Accounts Payable Debit	_____	
8	Accounts Payable Credit		_____
9	Purchases Debit	_____	
10	Cash Debit	_____	
11	Cash Credit		_____
	Totals	=====	=====

Extra forms

PAGE		JOURNAL												
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL				ACCOUNTS RECEIVABLE						
				DEBIT		CREDIT		DEBIT		CREDIT				
1														1
2														2
3														3
4														4
5														5
6														6
7														7
8														8
9														9
10														10
11														11
12														12
13														13
14														14
15														15
16														16
17														17
18														18

<i>Col. No.</i>	<i>Column Title</i>	<i>Debit Totals</i>	<i>Credit Totals</i>
1	General Debit	_____	
2	General Credit		_____
3	Accounts Receivable Debit	_____	
4	Accounts Receivable Credit		_____
5	Sales Credit		_____
6	Sales Tax Payable Credit		_____
7	Accounts Payable Debit	_____	
8	Accounts Payable Credit		_____
9	Purchases Debit	_____	
10	Cash Debit	_____	
11	Cash Credit		_____
	Totals	=====	=====

Extra forms

JOURNAL

PAGE		JOURNAL															
		1				2				3				4			
DATE		ACCOUNT TITLE				D. NO.		POST. REF.		GENERAL				ACCOUNTS RECEIVABLE			
										DEBIT		CREDIT		DEBIT		CREDIT	
1																	1
2																	2
3																	3
4																	4
5																	5
6																	6
7																	7
8																	8
9																	9
10																	10
11																	11
12																	12
13																	13
14																	14
15																	15
16																	16
17																	17
18																	18

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1	General Debit	_____	
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6	Sales Tax Payable Credit		_____
7	Accounts Payable Debit	_____	
8	Accounts Payable Credit		_____
9	Purchases Debit	_____	
10	Cash Debit	_____	
11	Cash Credit		_____
	Totals	=====	=====