

**21-1 PROBLEM**

**1. Recording transactions for plant assets**

**CASH PAYMENTS JOURNAL**

PAGE 1

DATE	ACCOUNT TITLE	CHK. NO.	POST. REF.	GENERAL		ACCOUNTS PAYABLE DEBIT	PURCHASES DEBIT	CASH CREDIT
				DEBIT	CREDIT			
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								

**5.**

**CASH RECEIPTS JOURNAL**

PAGE 2

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

**21-1** PROBLEM (continued)

5.

GENERAL JOURNAL

PAGE 2

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
10										10
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30										30
31										31
32										32
33										33



