

**23-1 PROBLEM**

1. Journalizing notes payable and notes receivable transactions

GENERAL JOURNAL PAGE 3

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT		CREDIT	
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							

2.

CASH RECEIPTS JOURNAL PAGE 6

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

CASH PAYMENTS JOURNAL

PAGE 10

DATE	ACCOUNT TITLE	CHK. NO.	POST. REF.	GENERAL		ACCOUNTS PAYABLE	PURCHASES	CASH
				DEBIT	CREDIT			
1								
2								
3								
4								
5								
6								
7								
8								
9								
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11								
12								
13								
14								
15								
16								
17								
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19								
20								
21								
22								
23								

3.



