

Name _____

Date _____

Class _____

Problem 7-2 Posting from the General Journal to the Ledger (textbook p. 178)

GENERAL JOURNAL

PAGE 1

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT
1 20--				
2 May 1	Cash in Bank		1000000	
3	David Serlo, Capital			1000000
4	Memorandum 101			
5				
6				
7				

GENERAL LEDGER (PARTIAL)

ACCOUNT Cash in Bank ACCOUNT NO. 101

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE
					DEBIT CREDIT

ACCOUNT David Serlo, Capital ACCOUNT NO. 301

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE
					DEBIT CREDIT