

Ch. 9-10 Application Problem

Journalizing in Special Journals

Name: _____

1) Journalize the transactions below into the appropriate journals. Use the following page numbers:
Sales Journal, pg. 9; Purchases Journal, pg. 8; General Journal, pg. 6; Cash Receipts Journal, pg. 15; and Cash Payments Journal, pg. 14.

Aug. 1 Paid cash for rent, \$1,300.00. CK782.

2 Bought merchandise on account from Diamond T. Boots, \$2,310.00. P63.

4 Received cash on account from Gary Voyles, \$367.50, covering S46. R29.

5 Recorded cash and credit card sales, \$4,690.00, plus sales tax, \$234.50; total, \$4,924.50. TS28.

7 Paid cash for utility bill, \$221.34. CK783.

9 Bought office supplies on account from National Supply, \$189. M30.

10 Paid cash for merchandise from Horse Riding Gear, Inc. for \$6,500, less 60% trade discount. CK784.

12 Recorded cash and credit card sales, \$5,796.00, plus sales tax, \$289.80; total, \$6,085.80. TS29.

14 Sold merchandise on account to Joe Chapin, \$364.00, plus sales tax, \$18.20; total \$382.20. S50.

15 Sold merchandise on account to Susan King, \$175.00, plus sales tax, \$8.75; total \$183.75. S51.

15 Paid cash on account to Yeatman Corporation covering P60, for \$3,500.00, less 2% discount. CK785.

18 Bought merchandise on account from Boot Town, \$1,316.00. P64.

24 Sold merchandise on account to Gary Voyles, \$189.00, plus sales tax, \$9.45; total \$198.45. S52.

25 Sold merchandise on account to Joan Aberg, \$133.00, plus sales tax, \$6.65; total \$139.65. S53.

25 Granted credit to Joe Chapin for merchandise returned, \$100.00, plus sales tax, \$5.00 from S50; total, \$105.00. CM11.

26 Received cash on account from Susan King, covering S51 for \$183.75, less 2% discount. R30.

27 Returned merchandise to Diamond T. Boots, \$421.00. DM5.

28 Received cash on account from Joan Aberg, \$249.90, covering S50. R31.

28 Paid cash on account to Boot Town covering P61 for \$2,072.00, no discount. CK786.

31 Bought merchandise on account from Western Leather Co., \$1,204.00. P65.

31 Recorded cash and credit card sales, \$3,668.00, plus sales tax, \$183.40; total, \$3,851.40. TS32.

31 Replenished petty cash account, \$282.10. Payments during the month were categorized as Supplies--Office, \$58.80; Supplies--Store, \$80.50; Advertising Expense, \$89.60; and Miscellaneous Expense, \$53.15. CK787.

2) Rule, total, and prove the Sales, Purchases, Cash Receipts, and Cash Payments Journals.

3) Prove cash using the chart below. The beginning balance of the cash account at the beginning of the month is \$15,750. The checkbook balance on the last unused check stub is \$21,503.73.

Beginning cash balance, August 1	_____
<i>Plus</i> cash received during the month.....	_____
<i>Equals</i>	_____
Less cash paid out during the month.....	_____
<i>Equals</i> ending cash balance, August 31.....	_____
Checkbook balance on last unused checkstub.....	_____

SALES JOURNAL

PAGE

DATE	ACCOUNT DEBITED	SALE NO.	POST REF.	ACCOUNTS RECEIVABLE DEBIT	SALES CREDIT	SALES TAX PAYABLE CREDIT
1						1
2						2
3						3
4						4
5						5
6						6

PURCHASES JOURNAL

PAGE

DATE	ACCOUNT CREDITED	PURCH. NO.	POST REF.	PURCHASES DR ACCTS. PAY CR.
1				1
2				2
3				3
4				4
5				5
6				6

GENERAL JOURNAL

PAGE

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

CASH RECEIPTS JOURNAL

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		ACCOUNTS RECEIVABLE		SALES TAX PAYABLE		SALES DISCOUNT DEBIT		CASH DEBIT	PAGE
				DEBIT	CREDIT	CREDIT	CREDIT	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	

CASH PAYMENTS JOURNAL

DATE	ACCOUNT TITLE	CK. NO.	POST. REF.	GENERAL		ACCOUNTS PAYABLE		PURCHASES DISCOUNT		CASH CREDIT		PAGE	
				DEBIT	CREDIT	DEBIT	CREDIT	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	