

Name: _____

Date: _____

Problem 11-9A Purchases Transactions

J. B. Speck, owner of Speck's Galleria, made the following purchases of merchandise on account during the month of September:

Sept.	3	Purchase Invoice No. 415, \$2,650, from Smith Distributors.
	8	Purchase Invoice No. 132, \$3,830, from Michaels Wholesaler.
	11	Purchase Invoice No. 614, \$3,140, from J. B. Sanders & Co.
	18	Purchase Invoice No. 329, \$2,250, from Bateman & Jones, Inc.
	23	Purchase Invoice No. 767, \$4,160, from Smith Distributors.
	27	Purchase Invoice No. 744, \$1,980, from Anderson Company.
	30	Purchase Invoice No. 652, \$2,780, from Michaels Wholesaler.

Required

1. Record the transactions starting with page 16 of a general journal.
2. Post from the general journal to the general ledger accounts and to the accounts payable ledger accounts. Use general ledger account numbers as shown in the chapter.

1.

GENERAL JOURNAL

PAGE 16

	DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	
1						1
2						2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
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27						27
28						28
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30						30
31						31
32						32
33						33
34						34

2.

GENERAL LEDGER

ACCOUNT Accounts Payable

ACCOUNT NO. 202

ACCOUNT Purchases

ACCOUNT NO. 501

ACCOUNTS PAYABLE LEDGER

NAME _____

ADDRESS

NAME

ADDRESS

NAME

ADDRESS

NAME

ADDRESS

NAME

ADDRESS