Problem 12-9A Purchases Journal

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. 867, $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 in the purchases journal. Total and rule the journal.

2. Post from the purchases journal to the general ledger and accounts payable ledger accounts. Use account numbers as shown in the chapter.

1.

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	DATE	INVOICE NO.	FROM WHOM PURCHASED	POST. REF.	PURCHASES DEBIT ACCTS. PAY. 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
13						13
14						14

2.

GENERAL LEDGER

ACCOUNT Accounts Payable   ACCOUNT NO. 202

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT	BALANCE CREDIT

ACCOUNT Purchases   ACCOUNT NO. 501

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT	BALANCE CREDIT

Continued

ACCOUNTS PAYABLE LEDGER

NAME

ADDRESS

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE

NAME

ADDRESS

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE

NAME

ADDRESS

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE

NAME

ADDRESS

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE

NAME

ADDRESS

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE