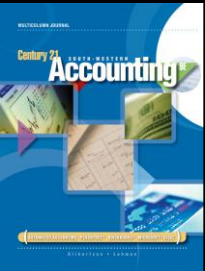


# LESSON 3-1

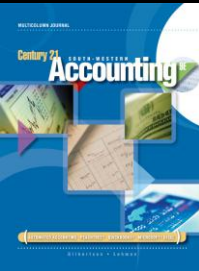
Journals, Source Documents, and Recording Entries in a Journal



# A FIVE-COLUMN JOURNAL

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JOURNAL											PAGE	
DATE	ACCOUNT TITLE		DOC. NO.	POST. REF.	GENERAL		SALES CREDIT		CASH			
					DEBIT	CREDIT			DEBIT	CREDIT		
1												1
2												2
3												3



# CHECKS

NO. 1      \$ 275.00

Date August 3 20--

To Port City Supply

For Supplies

BAL. BRO'T. FOR'D. ....		0	00
AMT. DEPOSITED ...	8   1   --	5,000	00
SUBTOTAL .....	Date	5,000	00
OTHER:			
SUBTOTAL .....		5,000	00
AMT. THIS CHECK .....		275	00
BAL. CAR'D. FOR'D. ....		4,725	00

NO. 1      24-317  
1230

August 3, 20--

**TechKnow Consulting**  
7549 Broadway  
Portland, OR 97202-2531

PAY TO THE ORDER OF Port City Supply \$ 275.00

Two hundred seventy-five <sup>no</sup>/<sub>100</sub> DOLLARS

**Pacific national bank**  
Portland, OR

FOR Supplies      Kim Park

*For Classroom Use Only*

⑆ 23003 175⑆ 430⑆452119⑆

# SALES INVOICES

**TechKnow  
Consulting**

7549 Broadway  
Portland, OR 97202-2531

Sold to:

Oakdale School

5211 SE Oak Street

Portland, OR 97208-5392

No. **1**


Date 8/12/--

Terms 30 days

Description	Amount
Computer Network Setup	\$350.00
<b>Total</b>	<b>\$350.00</b>

# OTHER SOURCE DOCUMENTS

page 59

No. <b>1</b>	Receipt No. <b>1</b>
Date <u>August 1</u> , 20 <u>--</u>	<u>August 1</u> , 20 <u>--</u>
From <u>Kim Park</u>	Rec'd from <u>Kim Park</u>
For <u>Investment</u>	For <u>Investment</u>
	<u>Five thousand and no/100</u> Dollars
\$ <u>5,000</u>   <u>00</u>	Amount \$ <u>5,000</u>   <u>00</u>
	 <u>Kim Park</u> Received By
	7549 Broadway Portland, OR 97202-2531

receipt

calculator tape

	0.00 *
<u>Aug. 12, 20--</u>	150.00 +
<u>T12</u>	35.00 +
	110.00 +
	295.00 *

<b>TechKnow Consulting</b>	
<b>MEMORANDUM</b>	No. <b>1</b>
7549 Broadway Portland, OR 97202-2531	
<i>Bought supplies on account from Supply Depot \$500.00</i>	
Signed: <u>Kim Park</u>	Date: <u>August 7, 20--</u>

memorandum

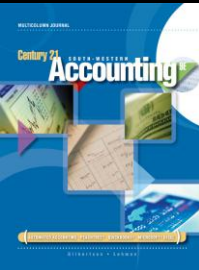
# RECEIVED CASH FROM OWNER AS AN INVESTMENT

*August 1. Received cash from owner as an investment, \$5,000.00.  
Receipt No. 1.*

JOURNAL										PAGE 1
1	2		3			4		5		
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH			
				DEBIT	CREDIT		DEBIT	CREDIT		
1 Aug. 1	Kim Park, Capital	R1			5 000 00		5 000 00		1	

Cash	
5,000.00	
Kim Park, Capital	
	5,000.00

1. Write the date in the Date column.
2. Write the debit amount in the Cash Debit column.
3. Record the credit amount in the General Credit column. Write the title of the account in the Account Title column.
4. Write the source document number in the Doc. No. column.



# PAID CASH FOR SUPPLIES

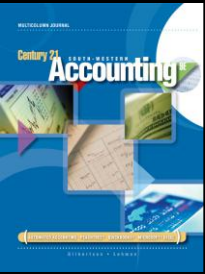
page 61

August 3. Paid cash for supplies, \$275.00. Check No. 1.

JOURNAL										PAGE 1
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH			
				DEBIT	CREDIT		DEBIT	CREDIT		
1 3	Supplies	4 C1		275.00	2			3 275.00	2	

1. Write the date in the Date column.
2. Record the debit amount in the General Debit column. Write the title of the account in the Account Title column.
3. Write the credit amount in the Cash Credit column.
4. Write the source document number in the Doc. No. column.

Supplies	
275.00	
Cash	
	275.00



# TERMS REVIEW

- journal
- journalizing
- special amount column
- general amount column
- entry
- double-entry accounting
- source document
- check
- invoice
- sales invoice
- receipt
- memorandum