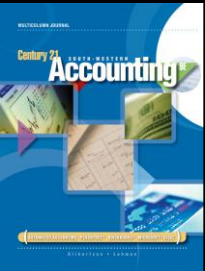


LESSON 3-4

Proving and Ruling a Journal



PROVING A JOURNAL PAGE

page 73

1	Debit 2	Credit 2
Column	Column Totals	Column Totals
General	\$ 3,543.00	\$ 5,750.00
Sales		1,960.00
Cash	6,710.00	2,543.00
Totals	<u>\$10,253.00</u>	<u>\$10,253.00</u>

← **3** →

1. Add each of the amount columns.
2. Add the debit column totals, and then add the credit column totals.
3. Verify that the total debits and total credits are equal.

RULING A JOURNAL PAGE

page 74

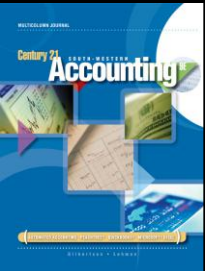
JOURNAL											PAGE 1
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH				
				DEBIT	CREDIT		DEBIT	CREDIT			
1 Aug.	1 Kim Park, Capital	R1			500000		500000				1
2	3 Supplies	C1		27500					27500		2
3	4 Prepaid Insurance	C2		120000					120000		3

23	20	Supplies	M2		5000						23
24		Accts. Pay.—Thomas Supply Co.		1		5000					24
25	20	Carried Forward		v	354300	575000	196000	671000	254300		25

1. Rule a single line.
2. Write the date.
3. Write *Carried Forward*.
4. Write each column total.
5. Rule double lines.

4

5



STARTING A NEW JOURNAL PAGE

page 75

JOURNAL										PAGE 2
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH			
				DEBIT	CREDIT		DEBIT	CREDIT		
1 Aug. 20	Brought Forward		✓	354300	575000	196000	671000	254300	1	
2									2	

1. Write the page number.
2. Write the date.
3. Write *Brought Forward* in the Account Title column. A check mark is also placed in the Post. Ref. column.
4. Record the column totals brought forward from the previous page.

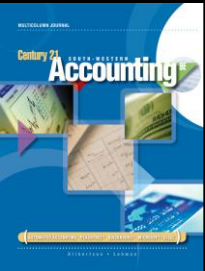
PROVING AND RULING A JOURNAL AT THE END OF A MONTH

JOURNAL										PAGE 2
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH			
				DEBIT	CREDIT		DEBIT	CREDIT		
1 Aug. 20	Brought Forward		✓	354300	575000	196000	671000	254300	1	
2 21		T21	✓			22500	22500		2	
13 31		T31	✓			19000	19000		13	
14 31	Miscellaneous Expense	M3	1	800				800	14	
1 31	Totals		3	435100	575000	356500	831500	335100	5	

1. Rule a single line.
2. On the next line, write the date.
3. Write the word *Totals*.
4. Write each column total.
5. Rule double lines.

4

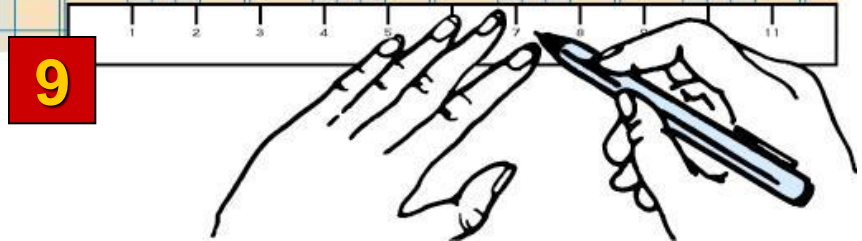
5

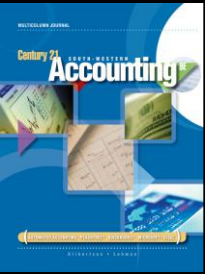


STANDARD ACCOUNTING PRACTICES

page 77

JOURNAL											PAGE 2
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH				
				DEBIT	CREDIT		DEBIT	CREDIT			
28	✓		T28					35000	35000	17	
29	Rent Expense	C22		500						18	
29	Repair Expense	C22		5000						19	
29	^{Supplies} Miscellaneous Expense	C21		10000						20	
30	Kim Park, Drawing	C24		50000						21	
30	Totals			875000	920000	400000	1230000	785000		22	





TERM REVIEW

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- proving cash