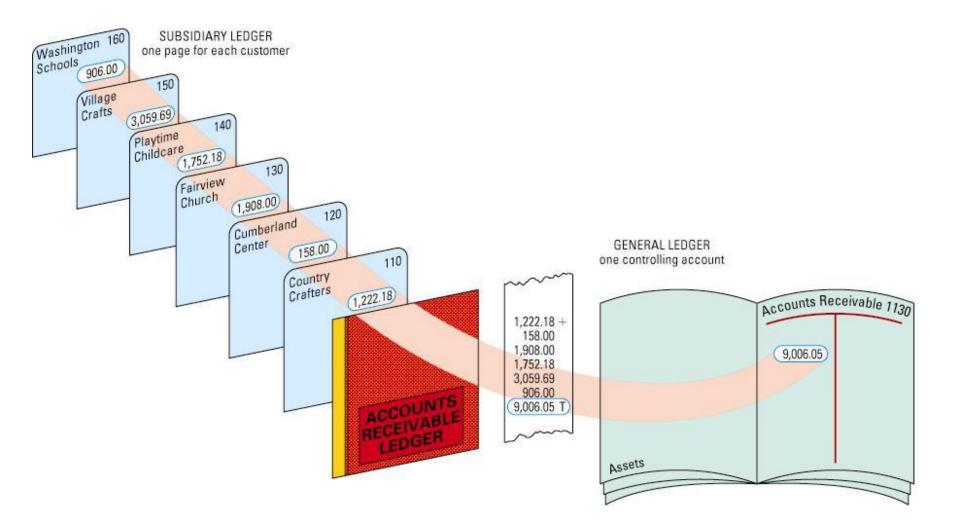


LESSON 11-2

Posting to an Accounts Receivable Ledger

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ACCOUNTS RECEIVABLE LEDGER AND GENERAL LEDGER CONTROLLING ACCOUNT



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"Accounting

LESSON 11-2

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Accounting

ACCOUNTS RECEIVABLE LEDGER FORMS

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Customer number

CUSTOMER Cumberland Center

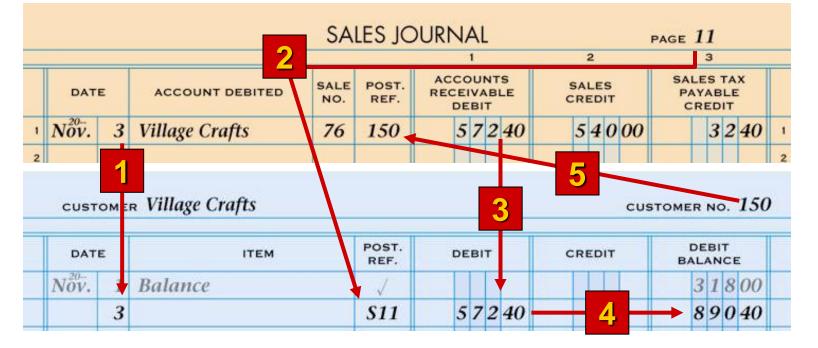
CUSTOMER NO. 120

ITEM	POST. REF.	DEE	ыт	CRI	EDIT	в	DEB	
								1
								1
								+

POSTING FROM A SALES JOURNAL TO AN ACCOUNTS RECEIVABLE LEDGER

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4



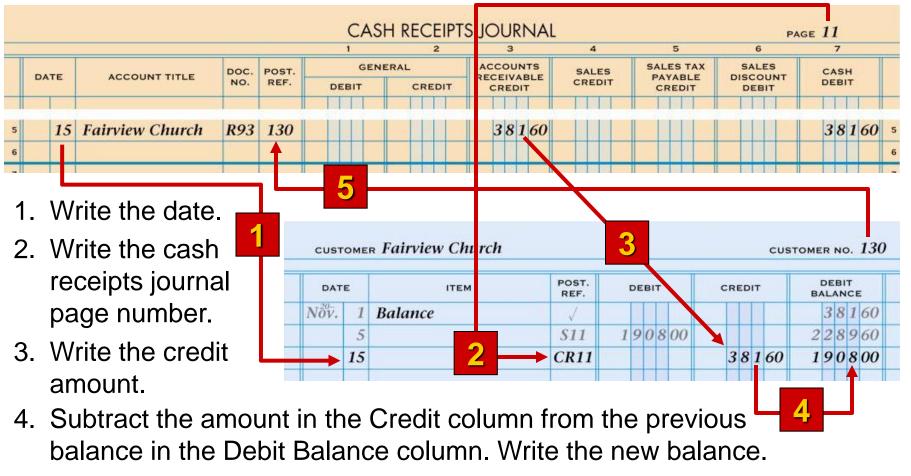
1. Write the date.

Accounting

- 2. Write the sales journal page number.
- 3. Write the debit amount.
- 4. Add the amount in the Debit column to the previous balance in the Debit Balance column. Write the new account balance.
- 5. Write the customer number.

POSTING FROM A CASH RECEIPTS JOURNAL TO AN ACCOUNTS RECEIVABLE LEDGER

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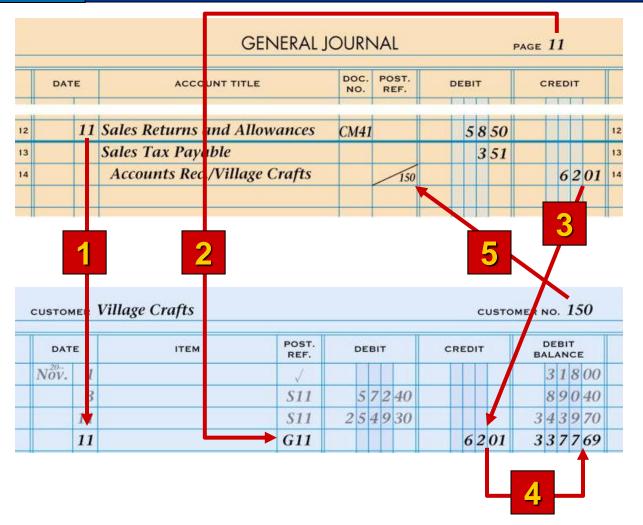
5. Write the customer number.

Accounting

Accounting

POSTING A CREDIT ENTRY FROM A GENERAL JOURNAL TO AN ACCOUNTS RECEIVABLE LEDGER

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- 1. Write the date.
- 2. Write the general journal page number.
- 3. Write the amount.
- 4. Subtract the amount in the Credit column from the previous balance in the Debit Balance column. Write the new balance.
- 5. Write the customer number.

LESSON 11-2

COMPLETED ACCOUNTS RECEIVABLE LEDGER

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E					ITE	м			POS' REF	т.	1	DEBI	т			CRE	DIT														
	1	Ba	ıla	ance					REF.													5240		-							
	6								CR1	1						21	62	24	0	-		Ħ		-							
	1						S11		_	76	1000				1				_		8 5		_								
2	29				SI					1		45	30	68							12	2	21	8	-						
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		c	cue	15 570M DAT 20- 0V.	E 1 16 18 JSTON	Bal IER	anco Villa	iter ? Ige C	M raft.	s		R11	EF.	1 1 11	DST. EF.	DEE	117	18 EBI			CR	c EDI ^T	UST	1 5	ER ER 1 2 1	8 (NO.	1 віт 4 4 9 6 5 2 к м	E 8 9 10.	0 8 8 15		
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		c	cue	15 570M DAT 20- 0V.	E 1 16 18 USTON DAT	Bal Mer 1 3 11 11 19	villa Bal	iter ? Ige C	м ite ?	S S	CI	R11	EF.	I I I I S G) DST. EF. √ 111 111 111 R111		IT 2 DI 5	EBI	T 2	1	CR		RED		ER EE 1 2 1 3 5 7 0 1	8 (NO. DE BAL 1 2 8 1 7 DME	DO 1 BITC 4 4 4 4 4 4 4 4 4 4 4 4 4	E 9.1 0. 3 4 3 0	0 8 8 15 31T 1 8 9 0 3 9 7 7 7 5 9	00 40 70 69 69	
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		c	cue	15 570M DAT 20- 0V.	е 1 16 18 95ТОМ ДАТ 18 047 047	Bal MER 1 3 11 11 11 19 DAT	Villa Bal Mer 1 9	iter ? gge C lance Wash	м raft iте ?	s s ton :	CI Scł	R11	EF.	I I I I S G	Dost. EF. √ 111 111 111 111 111 111 111 111 111		IT 2 DI 5	EBI	T 2 9	40 30			UST T 80 80 80 80 80 80 80 80 80 80 80 80 80				1 Вітт 4 4 9 6 5 2 ВА ВА З 3 3 3 3 3	E 99 10. 3 3 4 3 7 0	0 8 8 15 8 1 8 7 7 7 5 9 0 3 9 0 3 9 7 7 7 5 9 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	2 00 40 70 69 69 5. 1 EBIT ANC	се 4
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Accounting

LESSON 11-2



PROVING THE ACCOUNTS RECEIVABLE

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Hobby Shack, Inc. Schedule of Accounts Rece	ivable					
Schedule of Accounts Receivable November 30, 20						
Country Crafters	122218					
Cumberland Center	15800					
Fairview Church	190800					
Playtime Childcare	1 7 5 2 18					
Village Crafts	305969					
Washington Schools	90600					
Total Accounts Receivable	900605					

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schedule of accounts receivable

