

LESSON 11-3

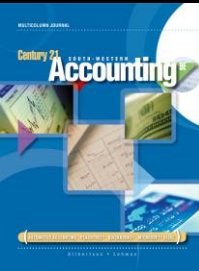
Posting from Journals to a General Ledger

STARTING A NEW PAGE FOR AN ACCOUNT IN A GENERAL LEDGER

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ACCOUNT <i>Cash</i>			ACCOUNT NO. <i>1110</i>			
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
<i>Nov. 1</i>	<i>Balance</i>	✓			<i>17647.44</i>	

1. Write the account title.
2. Write the account number.
3. Write the date.
4. Write the word *Balance* in the Item column.
5. Place a check mark in the Post. Ref. column.
6. Write the balance.



POSTING FROM THE GENERAL AMOUNT COLUMNS OF A CASH PAYMENTS JOURNAL TO A GENERAL LEDGER

CASH PAYMENTS JOURNAL										PAGE 21
DATE	ACCOUNT TITLE	CK. NO.	POST. REF.	GENERAL		ACCOUNTS PAYABLE DEBIT	PURCHASES DISCOUNT CREDIT	CASH CREDIT		
				DEBIT	CREDIT					
10 Nov. 7	Purchases	301	5110	60000				60000	10	

ACCOUNT <i>Purchases</i>										ACCOUNT NO. 5110
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE					
					DEBIT	CREDIT				
Nov. 1	Balance	✓			154840	92				
7		CP21	60000		155440	92				

1. Write the date.
2. Write the journal page number.
3. Write the debit amount.
4. Add the amount in the Debit column to the previous balance in the Balance Debit column. Write the new balance.
5. Write the general ledger account number.

POSTING A DEBIT ENTRY FROM A GENERAL JOURNAL TO A GENERAL LEDGER

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GENERAL JOURNAL										PAGE 11	
DATE	ACCOUNT TITLE			DOC. NO.	POST. REF.	DEBIT		CREDIT			
1	Nov. 6	Supplies—Store			M52	1150	210 00				
2		Accts. Pay./Gulf Craft Supply				250			210 00		
3											

ACCOUNT <i>Supplies—Store</i>										ACCOUNT NO. 1150	
DATE	ITEM	POST. REF.	DEBIT		CREDIT		BALANCE				
			DEBIT		CREDIT		DEBIT		CREDIT		
Nov. 1	Balance		592 800				592 800				
6		G11	210 00				613 800				

1. Write the date.
2. Write the general journal page number.
3. Write the amount.
4. Calculate and write the new account balance.
5. Write the general ledger account number.

POSTING A CREDIT ENTRY FROM A GENERAL JOURNAL TO A GENERAL LEDGER

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GENERAL JOURNAL							PAGE 11
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT	CREDIT		
1 Nov. 6	Supplies—Store	M52	1150	210 00		1	
2	Accts. Pay./Gulf Craft Supply		2110 250		210 00	2	
3						3	
4						4	

ACCOUNT <i>Accounts Payable</i>							ACCOUNT NO. 2110
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE		
					DEBIT	CREDIT	
Nov. 6	Balance					129 8400	
		G11		210 00		131 9400	

1. Write the date.
2. Write the general journal page number.
3. Write the amount.
4. Calculate and write the new account balance.
5. Write the general ledger account number.