

LESSON 11-4

Posting Special Journal Totals to a General Ledger

POSTING TOTALS OF A SALES JOURNAL TO A GENERAL LEDGER

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SALES JOURNAL								PAGE 11	
DATE	ACCOUNT DEBITED	SALE NO.	POST. REF.	ACCOUNTS RECEIVABLE DEBIT	SALES CREDIT	SALES TAX PAYABLE CREDIT			
29	Country Crafters	84	110	45368	42800	2568	9		
30	Totals			906806	872300	34506	10		
				(1130)	(4110)	(2145)	11		

ACCOUNT Accounts Receivable								ACCOUNT NO. 1130	
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE				
					DEBIT	CREDIT			
Nov. 1	Balance				1075000				
30		S11	906806						1981806

ACCOUNT Sales								ACCOUNT NO. 4110	
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE				
					DEBIT	CREDIT			
Nov. 1	Balance					35166370			
30		S11		872300					36038670

ACCOUNT Sales Tax Payable								ACCOUNT NO. 2145	
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE				
					DEBIT	CREDIT			
Nov. 1	Balance					172610			
15		CP21	172610						
30		S11		34506					34506

1. Write the date.
2. Write the sales journal page number.
3. For each column and account, write the column total.
4. For each account, calculate and write the new account balance.
5. In the sales journal, write the general ledger account number.

POSTING THE TOTAL OF A PURCHASES JOURNAL TO A GENERAL LEDGER

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PURCHASES JOURNAL						PAGE 11	
DATE	ACCOUNT CREDITED	PURCH. NO.	POST. REF.	PURCHASES DR. ACCTS. PAY. CR.			
5	20 American Paint	87	210	33	77	88	5
6	30 Total			17	14	808	6
7				(5110)	(2110)		7

ACCOUNT Purchases						ACCOUNT NO. 5110	
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE		
					DEBIT	CREDIT	
7	CP21		600.00		155	440.92	
	G11		300.00		155	740.92	
30	P11		17148.08		172	889.00	

ACCOUNT Accounts Payable						ACCOUNT NO. 2110	
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE		
					DEBIT	CREDIT	
28	G11		252.00		19	628.00	
30	P11			17148.08	36	776.08	

1. Write the date.
2. Write the purchases journal page number.
3. For each account, write the purchases journal column total.
4. For each account, calculate and write the new balance.
5. Write the purchases general ledger account number and the accounts payable general ledger account number.

POSTING SPECIAL AMOUNT COLUMN TOTALS OF A CASH RECEIPTS JOURNAL TO A GENERAL LEDGER

CASH RECEIPTS JOURNAL											PAGE 11	
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		ACCOUNTS RECEIVABLE CREDIT	SALES CREDIT	SALES TAX PAYABLE CREDIT	SALES DISCOUNT DEBIT	CASH DEBIT		
				DEBIT	CREDIT							
12/30	✓	738	✓				138000	8280			146280	
30	Totals					954000	2753250	164880	5250	3866880		
						(1130)	(4110)	(2145)	(4120)	(1110)		

1. Date
2. Journal page number
3. Column total
4. Account balance
5. Account number

ACCOUNT *Accounts Receivable* ACCOUNT NO. 1130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
Nov. 1	Balance				1074000	
30	S11	906806			1980896	
30	CR11		954000		1026806	

ACCOUNT *Sales* ACCOUNT NO. 4110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
Nov. 1	Balance	✓			35166370	
30	S11	872300			36038670	
30	CR11	2753250			38791920	

ACCOUNT *Sales Tax Payable* ACCOUNT NO. 2145

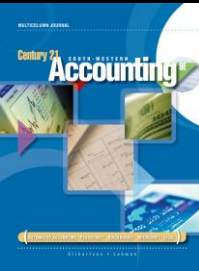
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
Nov. 1	Balance	✓			172610	
15	CP21	172610				
30	S11	34506			34506	
30	CR11	164880			199386	

ACCOUNT *Sales Discount* ACCOUNT NO. 4120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
Nov. 1	Balance	✓			16869	
30	CR11	5250			22119	

ACCOUNT *Cash* ACCOUNT NO. 1110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
Nov. 1	Balance	✓			1764744	
30	CR11	3866880			5631624	



POSTING SPECIAL AMOUNT COLUMN TOTALS OF A CASH PAYMENTS JOURNAL TO A GENERAL LEDGER

CASH PAYMENTS JOURNAL										PAGE 22
DATE	ACCOUNT TITLE	CK. NO.	POST. REF.	GENERAL		ACCOUNTS PAYABLE DEBIT	PURCHASES DISCOUNT CREDIT	CASH CREDIT		
				DEBIT	CREDIT			DEBIT	CREDIT	
Nov. 20	Brought Forward		✓	1328180	69538	1224000	8252	2474390		
29	Advertising Expens	319		150000				150000		
30	Floral Designs	320				165000	3300	161700		
30	Rent Expense	321		60000				60000		
30	Totals			1646299	139075	1798400	15484	3290140		
				(✓)	(✓)	(2110)	(5120)	(1110)		

ACCOUNT Accounts Payable										ACCOUNT NO. 2110
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE					
					DEBIT	CREDIT				
						1714808	3677608			
30	CP22		1798400				1879208			

ACCOUNT Purchases Discount										ACCOUNT NO. 5120
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE					
					DEBIT	CREDIT				
Oct. 31		CP11		12525			107525			
Nov. 30		CP22		15484			123009			

ACCOUNT Cash										ACCOUNT NO. 1110
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE					
					DEBIT	CREDIT				
Nov. 1	Balance	✓				1764744				
30		CR11	380000			5631624				
30		CP22		3290140		2341484				

1. Date
2. Journal page number
3. Column total
4. Account balance
5. Account number