

# LESSON 11-5

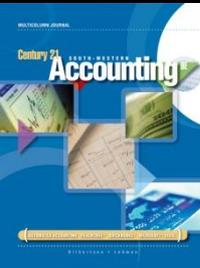
## Correcting Errors in Subsidiary Ledger Accounts

# JOURNALIZING CORRECTING ENTRIES AFFECTING CUSTOMER ACCOUNTS

*December 10. Discovered that a sale on account to Cumberland Center on December 3 was incorrectly charged to the account of Country Crafters, \$412.00. Memorandum No. 56.*

GENERAL JOURNAL												PAGE 12					
DATE		ACCOUNT TITLE				DOC. NO.	POST. REF.	DEBIT				CREDIT					
15	10	Cumberland Center				M56		4	1	2	00					15	
16		Country Crafters											4	1	2	00	16

- Write the date.
- Write the name of correct customer.
- Write the memorandum number.
- Write the amount.
- Write the name of incorrectly charged customer.
- Write the amount.



# POSTING CORRECTING ENTRIES AFFECTING CUSTOMER ACCOUNTS

GENERAL JOURNAL							PAGE 12
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT	CREDIT		
15	10 Cumberland Center	M56	120	41200		15	
16	Country Crafters		110		41200	16	
17						17	
18						18	

CUSTOMER Country Crafters							CUSTOMER NO. 110
DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE		
20-Dec.	1 Balance	✓			122218		
		12	41200		163418		
10		G12		41200	122218		

CUSTOMER Cumberland Center							CUSTOMER NO. 120
DATE	ITEM	POST. REF.	DEBIT	CREDIT	DEBIT BALANCE		
20-Dec.	1 Balance	✓			15800		
10		G12	41200		57000		

1. Write the date.
2. Write the general journal page number.
3. Write the amount.
4. Calculate and write the new account balances.
5. Write the appropriate customer number in the Post. Ref. columns.