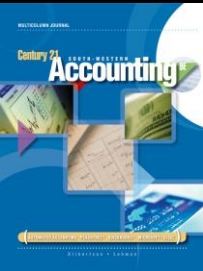


LESSON 4-2

Posting Separate Amounts from a Journal to a General Ledger

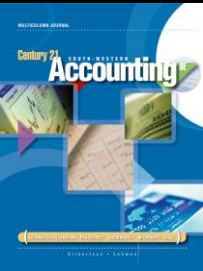


POSTING AN AMOUNT FROM A GENERAL DEBIT COLUMN

JOURNAL										PAGE 1	
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH				
				DEBIT	CREDIT		DEBIT	CREDIT			
3	Supplies	C1	150	275	00					275	00

ACCOUNT		Supplies		ACCOUNT NO. 150		
DATE	ITEM	POST. REF.	DEBIT	BALANCE		
				DEBIT	CREDIT	
20-Aug.	3	1	275	00	275	00

1. Write the date.
2. Write the journal page number.
3. Write the debit amount.
4. Write the new account balance.
5. Return to the journal and write the account number.



POSTING A SECOND AMOUNT TO AN ACCOUNT

JOURNAL										PAGE 1
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH			
				DEBIT	CREDIT		DEBIT	CREDIT		
3	Supplies	C1	150	275 00				275 00	2	
7	Supplies	M1	150	500 00					4	
	Accts. Pay.—Supply Depot				500 00				5	

ACCOUNT <i>Supplies</i>		ACCOUNT NO. 150				
DATE	ITEM	POST. REF.	BALANCE			
			DEBIT	CREDIT		
20- Aug. 3		1	275 00		275 00	
7		1	500 00		775 00	

1. Write the date.
2. Write the journal page number.
3. Write the debit amount.
4. Write the new account balance.
5. Return to the journal and write the account number.

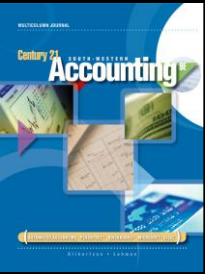
POSTING AN AMOUNT FROM A GENERAL CREDIT COLUMN

page 98

JOURNAL										PAGE 1
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH			
				DEBIT	CREDIT		DEBIT	CREDIT		
1 20-- Aug. 1	Kim Park, Capital	R1	310		500000		500000			1
2										2
3										3

ACCOUNT Kim Park, Capital					ACCOUNT NO. 310	
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Aug. 1		1		500000		500000

1. Write the date.
2. Write the journal page number.
3. Write the credit amount.
4. Write the new account balance.
5. Return to the journal and write the account number.



TERM REVIEW

page 99

■ posting