

LESSON 4-3

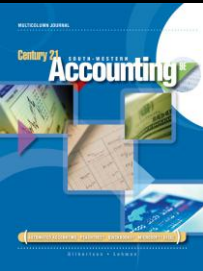
Posting Column Totals from a Journal to a General Ledger

CHECK MARKS SHOW THAT AMOUNTS ARE NOT POSTED

JOURNAL										PAGE 2
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH			
				DEBIT	CREDIT		DEBIT	CREDIT		
1 Aug. 20	Brought Forward		✓	354300	575000	196000	671000	254300	1	
13 31	✓	T31	✓			19000	19000		13	
14 31	Miscellaneous Expense	M3		800				800	14	
15 31	Totals			435100	575000	356500	831500	335100	15	
16				(✓)	(✓)				16	
17									17	

Check mark indicates that amounts ARE NOT posted individually.

Check mark indicates that general amount column totals ARE NOT posted.

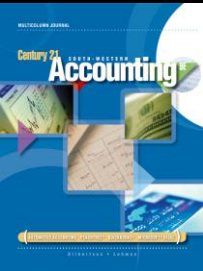


POSTING THE TOTAL OF THE SALES CREDIT COLUMN

JOURNAL										PAGE 2
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH			
				DEBIT	CREDIT		DEBIT	CREDIT		
31	Totals			435100	575000	356500	831500	335100		15
				(✓)	(✓)	(410)				16
										17
										18

ACCOUNT Sales					ACCOUNT NO. 410	
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					CREDIT	
Aug. 31		2		356500		356500

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

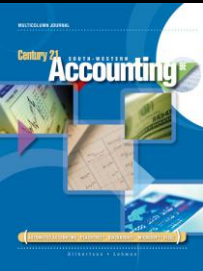


POSTING THE TOTAL OF THE CASH DEBIT COLUMN

JOURNAL										PAGE 2
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH			
				DEBIT	CREDIT		DEBIT	CREDIT		
15	31 Totals			435100	575000	356500	831500	335100	15	
16				(✓)	(✓)	(410)	(110)		16	
17									17	
18									18	

ACCOUNT Cash					ACCOUNT NO. 110	
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20- Aug. 31		2	831500		831500	

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



POSTING THE TOTAL OF THE CASH CREDIT COLUMN

JOURNAL										PAGE 2
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH			
				DEBIT	CREDIT		DEBIT	CREDIT		
15	31 Totals			435100	575000	356500	831500	335100	15	
16				(✓)	(✓)	(410)	(110)	(110)	16	
17									17	
18									18	

ACCOUNT <i>Cash</i>							ACCOUNT NO. 110	
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE			
					DEBIT	CREDIT		
20- Aug. 31		2	831500		831500			
		2		335100	496400			

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