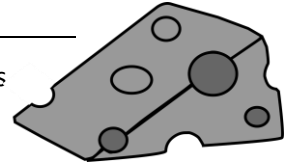


Colby Jack's Cheese Emporium



Colby Jack's Cheese Emporium is a successful local cheese shop. Record the following transactions for the month of April 2019 in the special and general journals. Then post these entries to the subsidiary and general ledgers.

April 5 Sold merchandise ("Sales") on account to Mickey M, \$400, plus sales tax, \$20; total \$420. S71.

April 14 Sold merchandise ("Sales") on account to Speedy G, \$800, plus sales tax, \$40; total \$840. S72.

SALES JOURNAL

AR Subsidiary Ledger Customer #

PAGE 1

Date	Account Debited	Sale No.	Post Ref.	Accts Receivable DR				Sales CR				Sales Tax Payable CR			
	<i>TOTALS</i>														

General Ledger Acct #

April 2 Purchased merchandise ("Purchases") on account from Making Cheddar, \$1,900. P100. (Terms 10/15, N30)

April 11 Purchased merchandise ("Purchases") on account from Just Cheez, \$1,100. P101. (Terms 10/15, N30)

PURCHASES JOURNAL

AP Subsidiary Ledger Customer #

PAGE 1

Date	Account Credited	Purch. No.	Post Ref.	Purchases DR				Accts Payable CR			
	<i>TOTALS</i>										

General Ledger Acct #

April 9 Returned merchandise ("Purchases Returns and Allowances") to Making Cheddar, \$1,900, which was purchased on account. DM301.

April 12 Granted an allowance to Mickey M for damaged merchandise ("Sales Returns & Allowances"), \$100, which was purchased on account. CM701.

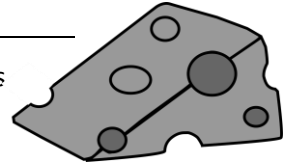
GENERAL JOURNAL

General Ledger Acct # /
AR or AP Subsidiary Ledger #

PAGE 1

Date	Account Title	Doc. No.	Post. Ref.	Debit				Credit			

Colby Jack's Cheese Emporium



Colby Jack's Cheese Emporium is a successful local cheese shop. Record the following transactions for the month of April 2019 in the special and general journals. Then post these entries to the subsidiary and general ledgers.

April 3 Received cash on account from Stuart L, \$240, covering S70 (no discount). R50.

April 15 Received cash on account from Speedy G, \$756, covering S72 for \$840, less 10% discount, \$84. R51.

CASH RECEIPTS JOURNAL

AR Subsidiary Ledger Customer #

PAGE 1

Date	Account Title	Doc. No.	Post Ref.	General				Accts Receivable CR	Sales CR	Sales Tax Payable CR	Sales Discount DR	Cash DR
				DR	CR							
	<i>TOTALS</i>											

General Ledger Acct #

April 24 Paid cash on account to Just Cheez, \$990, covering purchase P101 for \$1,100, less a 10% discount. Check No. 501.

April 28 Paid cash on account to Making Cheddar, \$900, covering purchase P98 for \$900, no discount. Check No. 502.

CASH PAYMENTS JOURNAL

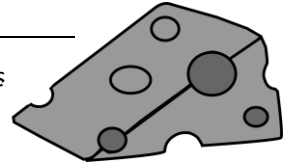
AP Subsidiary Ledger Customer #

PAGE 1

Date	Account Title	Ck. No.	Post Ref.	General		Accounts Payable DR	Purchases Discount CR	Cash CR
				Debit	Credit			
	<i>TOTALS</i>							

General Ledger Acct #

Colby Jack's Cheese Emporium



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ACCOUNTS RECEIVABLE SUBSIDIARY LEDGERS

Customer: MICKEY M			Customer No: 151													
Date	Item	Post. Ref.	Debit				Credit				Debit Balance					
April	1	Balance	✓										2	0	0	00

Customer: SPEEDY G			Customer No: 152													
Date	Item	Post. Ref.	Debit				Credit				Debit Balance					
April	1	Balance	✓												0	00

Customer: STUART L			Customer No: 153													
Date	Item	Post. Ref.	Debit				Credit				Debit Balance					
April	1	Balance	✓										2	4	0	00

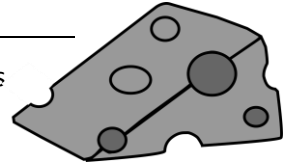
SCHEDULE OF ACCOUNTS RECEIVABLE

April 30, 2019

Mickey M					
Speedy G					
Stuart L					
TOTAL ACCOUNTS RECEIVABLE					

Colby Jack's Cheese Emporium

Colby Jack's Cheese Emporium is a successful local cheese shop. Record the following transactions for the month of April 2019 in the special and general journals. Then post these entries to the subsidiary and general ledgers.



ACCOUNTS PAYABLE SUBSIDIARY LEDGERS

Vendor: JUST CHEEZ				Vendor No: 201											
Date	Item	Post. Ref.	Debit				Credit				Credit Balance				
April	1	Balance	✓												0 00

Vendor: MAKING CHEDDAR				Vendor No: 202											
Date	Item	Post. Ref.	Debit				Credit				Credit Balance				
April	1	Balance	✓												9 00 00

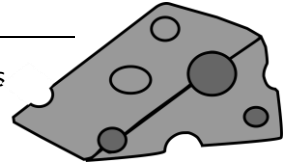
SCHEDULE OF ACCOUNTS PAYABLE

April 30, 2019

Just Cheez					
Making Cheddar					
TOTAL ACCOUNTS PAYABLE					

Colby Jack's Cheese Emporium

Colby Jack's Cheese Emporium is a successful local cheese shop. Record the following transactions for the month of April 2019 in the special and general journals. Then post these entries to the subsidiary and general ledgers.



Account: SALES DISCOUNT						Account No: 4120																
Date	Item	Post. Ref.	Debit			Credit			Balance													
									Debit			Credit										
April	1	Balance	✓									1	1	0	0	00						

Account: SALES RETURNS & ALLOWANCES						Account No: 4130																				
Date	Item	Post. Ref.	Debit			Credit			Balance																	
									Debit			Credit														
April	1	Balance	✓														5	7	5	00						

Account: PURCHASES						Account No: 5110																
Date	Item	Post. Ref.	Debit			Credit			Balance													
									Debit			Credit										
April	1	Balance	✓									5	4	0	0	00						

Account: PURCHASES DISCOUNT						Account No: 5120																
Date	Item	Post. Ref.	Debit			Credit			Balance													
									Debit			Credit										
April	1	Balance	✓																			

Account: PURCHASES RETURNS & ALLOWANCES						Account No: 5130																
Date	Item	Post. Ref.	Debit			Credit			Balance													
									Debit			Credit										
April	1	Balance	✓																			