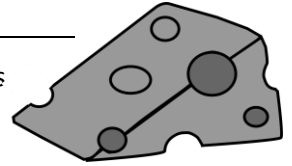


# Colby Jack's Cheese Emporium



Colby Jack's Cheese Emporium is a successful local cheese shop. Record the following transactions for the month of April 2021 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.

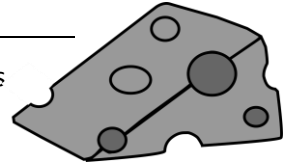
## GENERAL JOURNAL

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 2021 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 #

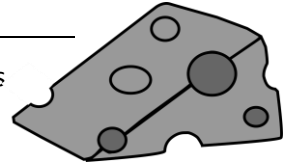
PAGE 1

| 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

Colby Jack's Cheese Emporium is a successful local cheese shop. Record the following transactions for the month of April 2021 in the special and general journals. Then post these entries to the subsidiary and general ledgers.



## 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 |
|                    |      |            |                  |  |  |  |        |  |  |  |               |  |  |  |   |    |
|                    |      |            |                  |  |  |  |        |  |  |  |               |  |  |  |   |    |

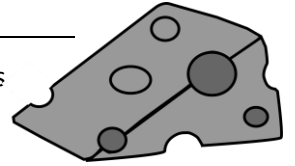
| Customer: STUART L |      |            | Customer No: 153 |  |  |  |        |  |  |  |               |  |   |   |   |    |
|--------------------|------|------------|------------------|--|--|--|--------|--|--|--|---------------|--|---|---|---|----|
| Date               | Item | Post. Ref. | Debit  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

## SCHEDULE OF ACCOUNTS RECEIVABLE

April 30, 2021

|                                  |  |  |  |  |  |
|----------------------------------|--|--|--|--|--|
| Mickey M                         |  |  |  |  |  |
| Speedy G                         |  |  |  |  |  |
| Stuart L                         |  |  |  |  |  |
| <b>TOTAL ACCOUNTS RECEIVABLE</b> |  |  |  |  |  |

# 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 2021 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 |
|                        |      |            |       |                |  |  |        |  |  |  |                |  |  |   |    |
|                        |      |            |       |                |  |  |        |  |  |  |                |  |  |   |    |

## SCHEDULE OF ACCOUNTS PAYABLE

April 30, 2021

|                               |  |  |  |  |  |
|-------------------------------|--|--|--|--|--|
| Just Cheez                    |  |  |  |  |  |
| Making Cheddar                |  |  |  |  |  |
| <b>TOTAL ACCOUNTS PAYABLE</b> |  |  |  |  |  |



