

11-7 CHALLENGE PROBLEM

Journalizing and Posting

Journalizing

Posting

Journalizing and posting business transactions

The general, accounts payable, and accounts receivable ledgers for Custom Golf Land are given in the Working Papers.

Instructions:

- Journalize the following transactions completed during October of the current year. Use page 11 of a sales journal, purchases journal, general journal, and cash receipts journal. Use page 21 of a cash payments journal. Add an 8% sales tax to all sales transactions. Source documents are abbreviated as follows: che., C; memorandum, M; purchase invoice, P; receipt, R; sales invoice, S; terminal summary, TS.

Transactions:

- Oct. 2. Wrote a check for rent, \$1,150.00. C265.
3. Received an invoice from Vista Golf Co. for merchandise purchased on account, \$1,950.00. P71.
4. Paid for merchandise, \$142.80. C266.
6. A check was received in payment on account from Viola Davis, \$829.44, covering S45. R43.
7. Eagle Golf Equipment was paid on account, \$2,358.00, covering P67. C267.
7. Cash and credit card sales, \$5,676.00. TS31.
Posting. Post the items that are to be posted individually.
11. Merchandise was sold on account to Doris McCarley, \$306.00. S49.
13. Store supplies were bought on account from Golf Source, \$258.00. M34.
14. Cash and credit card sales, \$5,808.00. TS32.
Posting. Post the items that are to be posted individually.
17. Wrote a check for electric bill, \$220.20. C268.
20. Wrote a check to Vista Golf Co. on account, \$3,216.00, less 2% discount, covering P68. C269.
21. Recorded cash and credit card sales, \$5,376.00. TS33.
Posting. Post the items that are to be posted individually.
23. Design Golf was paid on account, \$2,916.00, covering P69. C270.
24. Barry Fuller bought merchandise on account, \$1,315.00. S50.
24. Received payment on account from Leona Silva, \$285.12, covering S46. R44.

Accounting 11 7 Challenge Problem Century 21

L Cohen



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