Posting Special Journal Totals to the General Ledger

Yesterday, we finished learning about posting the individual transactions from the special journals to the subsidiary ledgers for AP and AR. Today, we will post the TOTALS from all four special journals to the general ledger. The order that you post special journals is <u>always</u>: (1) sales, (2) purchases, (3) general, (4) cash receipts, (5) cash payments.

SALES JOURNAL PAGE 1

2018 Date		Account Debited	Sale No.	Post Ref.	R	ece	cct eiv DR	ab	le		Sal C					ales aya CF	ble		
March	2	Gabby Mahar	S71	157	1	0	0	0	00		9	5	0	00		4	50	2	00
	3	Andrew Smith	S72	158		1	0	0	00			9,	5	00			ź	5	00
	5	Katelyn Gerde	S73	153		6	0	0	00		5	7	0	00		4	3 0	2	00
	9	Melanie Wilzbach	S74	156		8	0	0	00		7	6	0	00		4	4 (2	00
	10	Lacey Jones	S75	152		2	0	0	00		1	9	0	00		1	? (2	00
		TOTALS			2	7	0	0	00	2	5	6	5	00		1 ,	3 ;	5	00
															•				

PURCHASES JOURNAL PAGE 1

2018 Date		Account Credited	Purch. No.	Post Ref.	Purchases DR Accts Payable CR
March	1	Wizmart	P101	206	210 00
	7	ABC Store	P102	201	300 00
	12	Crafty Lobby	P104	203	400 00
	16	Paperclips	P105	204	700 00
	18	Bullseye	P106	202	100000
	21	Stuff R, Us	P107	205	90 00
	31	TOTALS			1 9 5 0 00

GENERAL JOURNAL PAGE 1

2018 Date		Account Title	Doc. No.	Post. Ref.		D	ebi	t			c	red	it	
March	4	Sales Returns & Allowances	CM701		1	2	0	0	00					
		AR – Lazlo Briceno Lopez		155						1	2	0	0	00
	10	Sales Returns & Allowances	CM702				5	0	00					
		AR – Anná Lemon		159								5	0	00
	11	AP - Zears	DM101	207		1	5	0	00					
		Purchâses Returns & Allowances									1	5	0	00

GENERAL JOURNAL PAGE 2

2018 Date		Account Title	Doc. No.	Post. Ref.	De	bit			Cre	dit	
March	25	AP – Stuff R, Us	DMI02	205		40	00				
		Purchases Returns & Allowances							4.	# C	00
	26	AP – Bullseye	DMI03	202	1	00	00				
		Purcháses Returns & Allowances							1 0	0	00
	28	Sáles Returns & Allowances	CM703		5,	50	00				
		AR – Dà'Quànn Price		151				,	5 2	5 0	00

CASH RECEIPTS JOURNAL PAGE 1

						Gen	eral			Acc	cts				Sale	es Ta	х	S	ales						
2016	8		Doc.	Post					Re	cei	vab	le	Sa	les	Pa	yable	9	Dis	cou	nt		С	ash	1	
Date	•	Account Title	No.	Ref.	DR			CR		CI	R		(CR		CR			DR				DR		
March	1	Trisha Paasa	R,50	154						44	40	00							40	00	2	4	0	00	20
	7	Andrew Smith	R,51	158						10	0	00							1 0	00	2		9	00	20
	1,3	Lacey Jones	R,52	152						20	0	00							20	00)	1	8	00	20
	15	Kátelyn Gerde	R,53	153						60	0	00							60	00)	5	40	00	20
	21	Gabby Mahar	R,54	157					1	00	0	00									1	0	0	00	20
		TOTALS							2	34	40	00						1	30	00	2	2	1	00	20

CASH PAYMENTS IOURNAI	PAGE 1

2018	>		Ck.	Post			Gen	eral			Ac	со	un	ts	Pu	rch	ase	es	Ca	ash	
Date		Account Title	No.	Ref.	De	bit			Cre	dit	Pay				Dis	ou	nt (CR	C	CR	
March	10	Wizmart	301	206							2	71	0	00		1	0	00	20	00	00
	1,3	ABC Store	302	201							ئے	3 0	0	00					30	00	00
	1,9	Crafty Lobby	303	203							4	# C	0	00		4	0	00	30	60	00
	31	TOTALS									4	9 1	0	00		5	0	00	8	60	00

	l l	

GENERAL LEDGER (selected accounts)

Account:	CASI	1												Αςςοι	ınt l	No: 1	1110
Date		ltem	Post. Ref.	De	bit		Cı	redit			Deb	it	Bala	nce	Cr	edit	
March	1	Balance							10	0	0	0	00				

Account	t: ACC	COUNTS RECEIVABLE				•			•				-	Accou	nt N	lo:	113	30
			Post.										Bala	nce				
Dat	e	Item	Ref.	De	bit		Cr	edit		C)ebi	it			Cr	edit	t	
March	1	Bálánce							5	0	0	0	00					

Account	: ACC	OUNTS PAYABLE											ļ	Accou	ınt f	No:	211	10
D-1	_		Post.	ъ.			•	1*4			\ - I- '		Bala	nce				
Date	e	Item	Ref.	De	bit		Cr	edit		ט	ebi	t			Cr	redi	t	
March	1	Bálánce												3	0	0	0	00
															 	H		
															<u> </u>	\vdash		

Account:	SALE	S TAX PAYABLE											A	Accou	nt N	o: 2 1	L45
			Post.										Bala	nce			
Date		Item	Ref.	De	bit		Cr	edit		D	ebi	t			Cre	dit	
March	1	Bálánce													50	0	00

Account:	Account: SALES Account No: 41															o: 41	10				
			Post.										Bala				lance				
Date		Item	Ref.		De	bit			Credit			Debit					Credit				
March	1	Balance															22	4 5	0	00	

Account: S	SALE	S DISCOUNT											,	Accou	nt N	lo:	412	0
			Post.										Bala	nce				
Date		Item	Ref.	Debi	t		Cr	edit		C	ebi	it			Cr	edi	t	
March	1	Balance							1	8	0	0	00					

Account:	SALE	S RETURNS & ALLOWANG	CES			Α	ccount No: 4130
Date		Item	Post. Ref.	Debit	Credit	Bala Debit	nce Credit
March	1	Balance				9 0 0 00	

Account:	Account: PURCHASES Account No: 511															10				
			Post.								Balance					lance				
Date	!	Item	Ref.		Deb	it		Credit					D	ebi	it	Credit				
March	1	Bálánce										9	5	0	0	00				

Account	: PUR	CHASES DISCOUNT												ļ	Accou	nt N	o: 5	120	
			Post.								Balaı				alance				
Date	•	Item	Ref.	Deb	it	Credit			Debit					Credit					
March	1	Bálánce														9 5	5 0	00	

Account	PUR	CHASES RETURNS & ALLO	WANCES								Accou	nt N	o: 5	130		
Date	:	ltem	Post. Ref.	Debit		Cred	lit	Balance Debit (Credit				
March	1	Bálánce										3 (00	00		