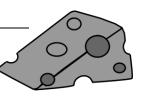
Colby Jack's Cheese Emporium is a successful local cheese shop. Record the following transactions for the month of April 2019 in the special and general journals. Then post these entries to the subsidiary and general ledgers.



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.

LES JOURNAL		AR Subsidia	ry Ledger (Customer #						F	PAC	SE 1
Date	Account Debited		Sale No.	Post Ref.	Rec	Accts eiva DR		Sale		Sales Paya CF	ble	
TOTALS												

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)

URCHASE	S JOURNAL		AP Subsidiar	y Ledger C	Customer #	<u>t</u>		P/	AGE 1
Date	Account Cred	lited		Purch. No.	Post Ref.	Pur Accts	chas Pay		
	TOTALS								
			General Led	ner Acct #	<u>-</u>				

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.

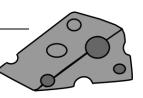
General Ledger Acct # / AR or AP Subsidiary Ledger #

GENERAL JOURNAL

PAGE 1

Date	Account Title	Doc. No.	Post. Ref.	Deb	it	Credit

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.



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

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

		Doc.	Post				Ger	era	ıl				De	cts vab	do	Sal	۵ς	_	ale Pay				ale:			ash	
Date	Account Title	No.	Ref.		D	R				CR			ne	R	ne	C			-	R	e 		DR	IIIL		DR	
	TOTALS																										
			Г	Co	nera	11.	da	or A	oot	#	7	_	-							ı							_

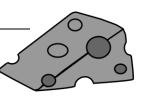
Paid cash on account to Just Cheez, \$990, covering purchase P101 for \$1,100, less a 10% discount. Check No. April 24

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

ASH PAY	MENTS JOURNAL		AP S	Subsi	diaı	ry L	edger	Cust	omei	r #							ļ	PA	GE
Date	Account Title	Ck. No.	Post Ref.		De	ebi		neral	Cre	dit		oui ble	nts DR		urch			sh R	
																	П	T	T
																		Ī	
	TOTALS																	Ī	
				Г							 _								

General Ledger Acct #	>	
Contra Lougor 7 toot #		

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 RECEIVABLE SUBSIDIARY LEDGERS

Custome	r: MI	ICKEY M								Custo	me	r No): 1 !	51
Date	:	Item	Post. Ref.	De	bit		Cr	edit				ebit lanc		
ApriI	1	Balance	✓								2	0	0	00

Customer	: SPE	EDY G								Custo	mer	No	: 15	52
Date		Item	Post. Ref.	De	ebit		Cr	edi	t			ebit ance		
ApriI	1	Bálánce	✓									(0	00

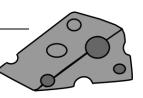
Customer	: STL	JART L								Custo	nei	r No): 1 !	53
Date		ltem	Post. Ref.	De	ebit		Cr	edit	t			ebit lanc		
April	1	Bálánce	✓								2	4	0	00

SCHEDULE OF ACCOUNTS RECEIVABLE

April 30, 2019

Mickey M			
Speedy G			
Stuart, L			
TOTAL ACCOUNTS RECEIVABLE			

Colby Jack's Cheese Emporium 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								Ven	dor	· No:	: 20	1
Date	!	Item	Post. Ref.	De	bit		Cr	edi	t			edit ance		
ApriI	1	Bálance	✓									(0 0	00

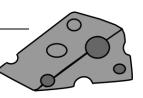
Vendor	MAK	ING CHEDDAR							Ver	ndo	r No:	202	2
Dat	e	ltem	Post. Ref.	Del	oit		Cr	edit			redit lance		
April	1	Balance	✓							9	00	0	0
												+	

SCHEDULE OF ACCOUNTS PAYABLE

April 30, 2019

Just Cheez			
Making Cheddar			
TOTAL ACCOUNTS PAYABLE			

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.



GENERAL LEDGER (selected accounts)

Account:	CASI	1											-	Accou	nt N	io: 1	1110
Date		Item	Post. Ref.	De	bit		Cı	redit)ebi	nce	Cro	edit			
April	1	Bálánce	✓						5	7	0	0	00				

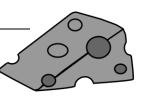
Account	t: ACC	OUNTS RECEIVABLE				A	Account No: 1130
Dat	e	Item	Post. Ref.	Debit	Credit	Bala Debit	nce Credit
ApriI	1	Balance	✓			4 4 0 00	

Account	: ACC	OUNTS PAYABLE				,	Account No: 2110
			Post.			Bala	ance
Date	е	Item	Ref.	Debit	Credit	Debit	Credit
April	1	Bálance	✓				900000

Account:	SALE	S TAX PAYABLE											P	Accou	nt N	lo: 2	214	5
			Post.										nce					
Date		Item	Ref.	Deb	it		Cre	dit	Debit					Cr	edit			
April	1	Bálánce	✓												3	0	0	00

Account:	SALE	:S											P	Accou	nt N	lo: 4	4110
Date		Item	Post. Ref.	De	bit		Cr	edit		D	ebi		Bala	nce	Cr	edit	•
April	1	Bálance	√						Debit				12		T	0 00	

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	SALI	S DISCOUNT											-	Accou	nt N	o: 4	1120
Date	.	Item	Post. Ref.	Deb	it		Cr	edit			Deb	it	Bala	nce	Cre	edit	
April	1	Balance	√ /						1	T	Ī	Ť	00				

Account	SALI	ES RETURNS & ALLOWAN	CES			,	Account No: 4130
			Post.			Bala	nce
Date	•	Item	Ref.	Debit	Credit	Debit	Credit
April	1	Bálance	✓			5 7 5 00	

Account:	PUR	CHASES											-	Accou	nt N	o: 5	110
Date	Date Item		Post. Ref.	Del	oit		Cro	edit		С)eb	it	Bala	nce	Cre	edit	
April	1	Bálance	√						Debit 5 4 0 0 00			00				Τ	

Account:	PUR	CHASES DISCOUNT											A	Accou	nt N	o: 5	120
			Post.										Bala	nce			
Date		Item	Ref.	De	bit		Cre	dit	Debit					Cre	dit		
April	1	Balance	✓												5 5	5 0	00
													·				

Account:	PUR	CHASES RETURNS & ALLO	WANCES				Account No: 5130
			Post.			Bal	ance
Date	•	Item	Ref.	Debit	Credit	Debit	Credit
April	1	Bálánce	✓				2 5 0 00