### **Exploring Subsidiary Ledgers: Accounts Receivable**

#### **Accounts Receivable Subsidiary Ledger**

Today, we will start posting transactions related to ACCOUNTS RECEIVABLE from the Revenue Journal, Cash Receipts Journal, and General Journal to the Accounts Receivable Subsidiary Ledger. This allows a business to keep track of how much each customer owes them. The journals have already been completed for you.

SALES JOURNAL PAGE 1

202 <sub>4</sub>		Account Debited	Sale No.	Post Ref.	R	ece	cci eiv DR	ab	le		Sal C				Sale: Pay: C			
March	2	Nick Harper	S71		1	0	0	0	00		9	50	00	2		5	0	00
	3	Malcolm McEwen	S72			1	0	0	00			9 5	5 00	)		ļ	5	00
	5	Safa Azad	S73			6	0	0	00		5	70	00	)		3	0	00
	9	Brennân Gehring	S74			8	0	0	00		7	60	00	)		4	0	00
	10	Deon Andrews	S75			2	0	0	00		1	90	00	)		1	0	00
		TOTALS			2	7	0	0	00	2	5	62	5 00	)	1	3,	5	00

CASH RECEIPTS JOURNAL PAGE 1

						(	Gen	eral				Ac	cts					Sal	es T	ах		Sa	ales						
202	3		Doc.	Post							Re	ecei	ivab	le		Sale	s	Pa	yabl	le	ı	Disc	our	it		C	Casl	h	
Date	•	Account Title	No.	Ref.	DF	R			C	R		C	R			CR			CR				OR_				DR		
March	1	Devon Brown	R,50									4	40	00									40	00	2	4	0	0	00
	7	Malcolm McEwen	R,51									1	00	00	)							,	10	00	2		9	0	00
	1,3	Deon Andrews	R,52									2	00	00	)							,	20	00	2	1	8	0	00
	15	Safa Azad	R,53									6	00	00									60	00	2	5	14	0	00
	21	Nick Harper	R,54								1	0	00	00											1	0	0	0	00
		TOTALS									2	3	4 O	00	,							1.	30	, 00	0 2	? 2	1	0	00

GENERAL JOURNAL PAGE 1

202, Date		Account Title	Doc. No.	Post. Ref.		ı	)ebi	it			Cı	redit		
March	4	Sáles Returns & Allowances	CM701		1	2	0	0	00					
		AR – Abby Cira								1	2	0	0	00
	10	Sales Returns & Allowances	CM702				5	0	00					
		AR – Jalen Perry										5	0	00
	28	Sáles Returns & Allowances	CM703			5	5	0	00					
		AR – James Adleta									5	5	0	00

## **Exploring Subsidiary Ledgers: Accounts Receivable**

#### **ACCOUNTS RECEIVABLE SUBSIDIARY LEDGERS**

Customer: JA	AMES ADLETA				Customer No: 151
Date	Item	Post. Ref.	Debit	Credit	Debit Balance
March 1	Bálánce	✓			1 5 5 0 00
	1	I II			
Customer: D	EON ANDREWS			II	Customer No: 152
Date	Item	Post. Ref.	Debit	Credit	Debit Balance
Customer: SA	AFA AZAD				Customer No: 153
_		Post.			Debit
Date	Item	Ref.	Debit	Credit	Balance
	<u>,                                      </u>				
Customer: D	EVON BROWN				Customer No: 154
Date	Item	Post. Ref.	Debit	Credit	Debit Balance
March 1	Balance	<i>√</i>			4 4 0 00
Customer: A	BBY CIRA				Customer No: 155
Data	lkom	Post.	Debit	Cuadit	Debit
Date March 1	ltem P+ 1	Ref. ✓	Debit	Credit	Balance
March 1	Bàlance				2 4 0 0 00
	DENIMAN CEUPING				
Customer: B	RENNAN GEHRING	Doct			Customer No: 156  Debit
Date	Item	Post. Ref.	Debit	Credit	Balance
	•	I II			
Customer: N	ICK HARPER				Customer No: 157
Date	Item	Post. Ref.	Debit	Credit	Debit Balance

# **Exploring Subsidiary Ledgers: Accounts Receivable**

Customer: MALCOLM McEWEN Customer No: 158													
Date	ltem	Post. Ref.		Debi	t		Cr	edit		Debit Balance			

Customer: JALEN PERRY Customer No: 159													9			
Date		Item	Post. Ref.			Cro	dit		Debit Balance							
March	1	Bálance	✓										Ž	5 0	) (	20

#### **SCHEDULE OF ACCOUNTS RECEIVABLE**

March 31, 2023

TOTAL ACCOUNTS RECEIVABLE			