#### 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

2024 Date	Account Debited	Sale No.	Post Ref.	R	ece	cci eiv DR	ab	le		Sa C	les :R			iles aya CR	ble	
March 2	Gabby Mahar	S71	157	1	0	0	0	00		9	5 (	0	00	<i>L</i>	50	00
3	Andrew Smith	S72	158		1	0	0	00			9,	5 0	or		5	00
5	Katelyn Gerde	S73	153		6	0	0	00		5	7 (	0	00	Ľ	30	00
9	Melanie Wilzbach	S74	156		8	0	0	00		7	6	0	00	43	40	00
10	Lacey Jones	S75	152		2	0	0	00		1	9 (	0	00	Ĩ	! 0	00
	TOTALS			2	Z	0	0	00	2	5	6,	5 0	00	1 2	35	5 00
													ī		_	

PURCHASES JOURNAL PAGE 1

2024 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	400000
	16	Paperclips	P105	204	700 00
	18	Bullseye	P106	202	100000
	21	Souff R, Us	P107	205	90 00
	31	TOTALS			1 9 5 0 00

GENERAL JOURNAL PAGE 1

2024 Date		Account Title	Doc. No.	Post. Ref.		D	ebi	t			C	redi	t	
March	4	Sales Returns & Allowances	CM701		1	2	0	0	00					
		AR – Lazlo Briceno Lopez		155						1	2	0	0	00
	10	Sâles Returns & Allowances	CM702				5	0	00					
		AR – Anna Lemon		159								5	0	00
	11	AP - Zears	DM101	207		1	5	0	00					
		Purcháses Returns & Allowances									1	5	0	00

GENERAL JOURNAL PAGE 2

2024 Date	;	Account Title	Doc. No.	Post. Ref.	Debit	Credit
March	25	AP – Stuff R, Us	DMI02	205	4 0 00	
		Parchases Returns & Allowances				4 0 00
	26	AP – Bullseye	DMI03	202	1 0 0 00	
		Parchases Returns & Allowances				1 0 0 00
	28	Sâles Returns & Allowances	CM703		5 5 0 00	
		AR – Da'Quann Price		151		5 5 0 00

CASH RECEIPTS JOURNAL PAGE 1

						G	ìen	eral	1			Ac	cts	;					Sa	les '	Тах	(		Sa	les						
202	4		Doc.	Post							Re	ece	iva	ble	e	9	Sale	S	Pa	ayal	ole		D	isc	our	it			Cas	sh	
Date	:	Account Title	No.	Ref.	DR	ł _			С	R		(	CR				CR			CR				D	R				DI	R	
March	1	Trisha Paasa	R,50	154								4	40	0	00									4	4 O	00	0	4	4 C	) C	00
	7	Andrew Smith	R,51	158								1	0	0	00									1	10	00	0		ς	) C	00
	13	Lacey Jones	R,52	152								2	0	0	00									4	20	00	0	,	18	? C	00
	15	Kátelyn Gerde	R,53	153								6	0	0	00									(	50	00	0	4	54	4 C	00
	21	Gabby Mahar	R,54	157							1	0	0	0	00												ر	1	00	) C	00
		TOTALS									2	3	40	0	00									1,	30	00	0 2	2.	21	C	00

CASH PAYMENTS IOURNAL	PAGE 1

2024	4		Ck.	Post	Gener Debit		eral			Ac	со	un	ts	Pu	rch	ase	es	C	ash				
Date		Account Title	No.	Ref.		De	bit			Cre	dit	Pay				Dis	cou	nt	CR	(	CR		
March	10	Wizmart	301	206								2	71	0	00		1	0	00	2	00	00	Ī
	13	ABC Store	302	201								ئے	3 0	0	00					3	00	00	1
	1,9	Crafty Lobby	303	203								4	# C	0	00		4	0	00	3	60	00	
	31	TOTALS										9	91	0	00		5	0	00	8	60	00	

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#### **GENERAL LEDGER (selected accounts)**

Account:	nt: CASH																Αςςοι	ınt l	No: 1	110
Date		Item	Post. Ref.		De	bit			Cr	edit				Deb	it	Bala	ance	Cr	edit	
March	1	Balance	✓									10	0	0	0	00				

Account	Post. Balance															Accou	int N	No:	113	
Date	е	Item	Ref.		De	bit			Cr	edit			C	)eb	it	Daic		Cr	edi	t
March	1	Balance	<b>✓</b>									5	0	0	0	00				

Accoun																Αςςοι	ınt f	No:	211	LO	
Dat	۰۵	Item	Post. Ref.		Dek	\i+			C.	edit				)ebi	i+	Bala	nce	C	edi	+	
March	1	Balance	√ ·							Cuit			l				3	0		0	00

Account:	SALE	S TAX PAYABLE											A	Accou	nt N	o: 2	145	7
			Post.										Bala	nce				
Date	!	Item	Ref.	Deb	it		Cr	edit		D	ebi	t			Cre	edit		
March	1	Bàlance	<b>✓</b>												5 0	0	00	

Account:	SALE	S												-	Accou	nt N	lo: 4	4110	
	Post.					Balance							ce						
Date		Item	Ref.		De	ebit		Cı	redit	Debit			Credit						
March	1	Bálánce	✓												22	4,	5 (	0 00	0

Account:	SALI	S DISCOUNT														-	Accou	ınt No	: 41	20
	Post.								Post. Bala							nce				
Date		Item	Ref. Debit C			Cr	Debit					Credit								
March	1	Bàlance	✓									1	8	0	0	00				

Account	SALE	ES RETURNS & ALLOWA	NCES					-	Account N	o: 4130
Date	,	Item	Post. Ref.	D	ebit	Credit	Deb	Bala it		dit
March	1	Bálánce	✓ ·					0 00		

Account:	PUR	CHASES													ļ	Accou	nt N	o: 5	110
			Post.	Bala				Balanc					nce						
Date	:	Item	Ref.		Deb	it		Credit		Debit				Credit					
March	1	Bálánce	✓								9	5	0	0	00				

Account	Account: PURCHASES DISCOUNT Account No: 5120														20					
			Post.	Baland				Baland					nce							
Date	9	Item	Ref.		Deb	it		Credit			Debit			t		Credit				
March	1	Bàlance	✓															9 5	0	00

Account	: PUR	CHASES RETURNS & ALL	LOWANCES			,	Account No: 5130
Date	e	Item	Post. Ref.	Debit	Credit	Bala Debit	ence Credit
March	1	Bálánce	✓				3 0 0 00