

Exploring Subsidiary Ledgers: Posting Special Journal Totals

GENERAL JOURNAL

PAGE 2

| 2024 Date | | Account Title | Doc. No. | Post. Ref. | Debit | | | | Credit | | | |
|-----------|----|--------------------------------|----------|------------|-------|---|---|----|--------|---|---|----|
| March | 25 | AP - Stuff R Us | DM102 | 205 | | 4 | 0 | 00 | | | | |
| | | Purchases Returns & Allowances | | | | | | | | 4 | 0 | 00 |
| | 26 | AP - Bullseye | DM103 | 202 | | 1 | 0 | 00 | | | | |
| | | Purchases Returns & Allowances | | | | | | | | 1 | 0 | 00 |
| | 28 | Sales Returns & Allowances | CM703 | | | 5 | 5 | 00 | | | | |
| | | AR - Da'Quann Price | | 151 | | | | | | 5 | 5 | 00 |

CASH RECEIPTS JOURNAL

PAGE 1

| 2024 Date | Account Title | Doc. No. | Post Ref. | General | | | | | | | | Accts Receivable CR | Sales CR | Sales Tax Payable CR | Sales Discount DR | Cash DR | | | | | | | | | | | | | | |
|-----------|---------------|---------------|-----------|---------|--|--|--|----|--|--|--|---------------------|----------|----------------------|-------------------|---------|--|--|--|--|---|---|----|---|----|---|----|---|----|----|
| | | | | DR | | | | CR | | | | | | | | | | | | | | | | | | | | | | |
| March | 1 | Trisha Paasa | R,50 | 154 | | | | | | | | | 4 | 4 | 00 | | | | | | 4 | 0 | 00 | | 4 | 0 | 00 | | | |
| | 7 | Andrew Smith | R,51 | 158 | | | | | | | | | 1 | 0 | 00 | | | | | | 1 | 0 | 00 | | | | 9 | 0 | 00 | |
| | 13 | Lacey Jones | R,52 | 152 | | | | | | | | | 2 | 0 | 00 | | | | | | 2 | 0 | 00 | | 1 | 8 | 00 | | | |
| | 15 | Katelyn Gerde | R,53 | 153 | | | | | | | | | 6 | 0 | 00 | | | | | | 6 | 0 | 00 | | 5 | 4 | 00 | | | |
| | 21 | Gabby Mahar | R,54 | 157 | | | | | | | | | 1 | 0 | 00 | | | | | | | | | | 1 | 0 | 00 | | | |
| | | TOTALS | | | | | | | | | | | 2 | 3 | 4 | 00 | | | | | | 1 | 3 | 0 | 00 | | 2 | 2 | 1 | 00 |

CASH PAYMENTS JOURNAL

PAGE 1

| 2024 Date | Account Title | Ck. No. | Post Ref. | General | | | | | | | | Accounts Payable DR | Purchases Discount CR | Cash CR | | | | | | | | | |
|-----------|---------------|--------------|-----------|---------|--|--|--|--------|--|--|--|---------------------|-----------------------|---------|----|--|---|---|----|--|---|---|----|
| | | | | Debit | | | | Credit | | | | | | | | | | | | | | | |
| March | 10 | Walmart | 301 | 206 | | | | | | | | | 2 | 1 | 00 | | 1 | 0 | 00 | | 2 | 0 | 00 |
| | 13 | ABC Store | 302 | 201 | | | | | | | | | 3 | 0 | 00 | | | | | | 3 | 0 | 00 |
| | 19 | Crafty Lobby | 303 | 203 | | | | | | | | | 4 | 0 | 00 | | 4 | 0 | 00 | | 3 | 6 | 00 |
| | 31 | TOTALS | | | | | | | | | | | 9 | 1 | 00 | | 5 | 0 | 00 | | 8 | 6 | 00 |

