## Exploring Subsidiary Ledgers: Posting Special Journal Totals

## 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 always: (1) sales, (2) purchases, (3) general, (4) cash receipts, (5) cash payments.

## SALES JOURNAL

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## PURCHASES JOURNAL

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| $2024$Date |  | Wirmart $\quad$ Account Credited | $\begin{gathered} \begin{array}{c} \text { Purch. } \\ \text { No. } \end{array} \\ \hline \text { P101 } \end{gathered}$ | Post <br> Ref. <br> 2,06 | Purchases DR Accts Payable CR |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Maxch | 1 |  |  |  |  | 2170 | 00 |
|  | 7 | $A B C$ Store | P10\% | 201 |  | 300 | 00 |
|  | 12 | Cratty Lobby | P104 | 203 |  | 400 | 00 |
|  | 16 | Paperctips | P105 | 204 |  | 700 | 00 |
|  | 18 | Bullseye | P106 | 202 |  | 100 | 00 |
|  | 21 | Stuff $R$ Us | P107 | 205 |  | 90 | 00 |
|  | 31 | TOTALS |  |  | 1 | 950 | 00 |

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| $\begin{aligned} & 2024 \\ & \text { Date } \end{aligned}$ |  | Account Title | Doc. No. | Post. Ref. | Debit |  |  |  |  | Credit |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| March | 4 | Sales Returns \& Allowances | CMTO1 |  | 1 | 2 | 0 | 0 | 00 |  |  |  |  |  |
|  |  | $A R$ - Lazlo Briceno Lopez |  | $155$ |  |  |  |  |  | 1 | 2 | 0 | 0 | 00 |
|  | 10 | Sales Returns \& Allowances | CMTO2 |  |  |  | 5 | 0 | 00 |  |  |  |  |  |
|  |  | $A R$ - Anna Lemon |  | $159$ |  |  |  |  |  |  |  | 5 | 0 | 00 |
|  | 21 | $A P-Z e a z s$ | DM101 | $207$ |  | 1 | 5 | 0 | 00 |  |  |  |  |  |
|  |  | Purchases Returns \& Allowances |  |  |  |  |  |  |  |  | 1 | 5 | 0 | 00 |

## Exploring Subsidiary Ledgers: Posting Special Journal Totals

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| $\begin{aligned} & 2024 \\ & \text { Date } \end{aligned}$ |  | Account Title | Doc. <br> No. <br> DM10Z | Post. Ref. | Debit |  |  |  | Credit |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| March | 2,5 | $A P$ - Stuff $R$ US |  | $205$ |  | 4 | 0 | 00 |  |  |  |  |
|  |  | Purchases Returns \& Allowances |  |  |  |  |  |  |  | 4 | 0 | 00 |
|  | 26 | AP - Bullseye | DMIO3 | $202$ | 1 | 0 | 0 | 00 |  |  |  |  |
|  |  | Purchases Returns \& Allowances |  |  |  |  |  |  | 1 | 0 | 0 | 00 |
|  | 28 | Sales Returns \& Allowances | CMTO, |  | 5 | 5 | 0 | 00 |  |  |  |  |
|  |  | $A R$ - Da'Quann Prica |  | $151$ |  |  |  |  | 5 | 5 | 0 | 00 |

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CASH PAYMENTS JOURNAL
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## Exploring Subsidiary Ledgers: Posting Special Journal Totals

GENERAL LEDGER (selected accounts)


Account: ACCOUNTS RECEIVABLE





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