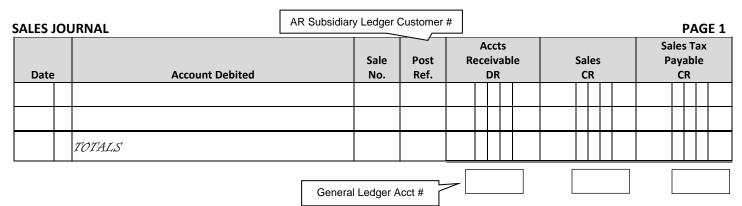
Colby Jack's Cheese Emporium is a successful local cheese shop. Record the following transactions for the month of April 2024 in the special and general journals. Then post these entries to the subsidiary and general ledgers.

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.



April 2 Purchased merchandise ("Purchases") on account from Making Cheddar, \$1,900. P100. (Terms 10/15, N30)

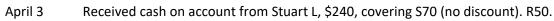
April 11 Purchased merchandise ("Purchases") on account from Just Cheez, \$1,100. P101. (Terms 10/15, N30)

RCHASE	S JOURNAL	AP Subsidia	y Ledger C	Customer #		P/	AGE 1
Date	Account Credited		Purch. No.	Post Ref.	Puro Accts		
	TOTALS						
		General Led	ger Acct #				

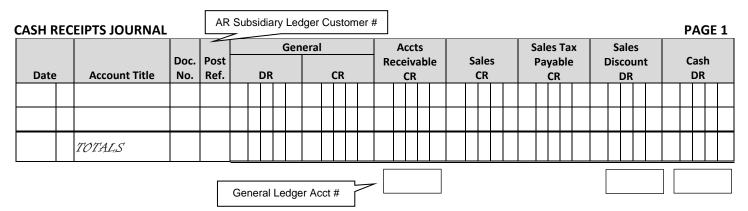
- April 9 Returned merchandise ("Purchases Returns and Allowances") to Making Cheddar, \$1,900, which was purchased on account. DM301.
- April 12 Granted an allowance to Mickey M for damaged merchandise ("Sales Returns & Allowances"), \$100, which was purchased on account. CM701.

GENERAL	ιουι	RNAL	Genera AR or AP S	I Ledger Ac Subsidiary L	ct # / _edger #						P	AGE 1
Date		Account Title	Doc. No.	Post. Ref.		Deb	oit		Cr	edit	:	

Colby Jack's Cheese Emporium is a successful local cheese shop. Record the following transactions for the month of April 2024 in the special and general journals. Then post these entries to the subsidiary and general ledgers.



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

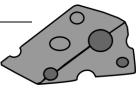


April 24 Paid cash on account to Just Cheez, \$990, covering purchase P101 for \$1,100, less a 10% discount. Check No. 501.

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

	Ck.	Post			G	enera	l		А	Acc	oui	nts		Pur	chas	es	Ca	sh
Account Title	No.	Ref.	I	Deb	it		Cre	dit				DR	D	isc	ount	CR	C	R
TOTALS																		
TOTALS																		

Colby Jack's Cheese Emporium is a successful local cheese shop. Record the following transactions for the month of April 2024 in the special and general journals. Then post these entries to the subsidiary and general ledgers.



ACCOUNTS RECEIVABLE SUBSIDIARY LEDGERS

Custom	er: MI	CKEY M								Custo	me	r No	: 15	51
Dat	e	ltem	Post. Ref.	Deb	it		Cr	edi	t			ebit anc		
April	1	Bàlànce	~								2	0	0	00

Customer	: SPE	EDY G								Custo	mer	No:	15	52
Date		ltem	Post. Ref.	De	ebit		Cr	edi	t			ebit ance		
April	1	Balance	✓									С) (00

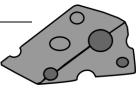
Customer	: STL	IART L								Custo	me	r No:	: 15	3
Date		Item	Post. Ref.	De	bit		Cr	edi	t			ebit ance	e	
April	1	Balance	~								2	4 (0	00

SCHEDULE OF ACCOUNTS RECEIVABLE

April 30, 2024

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 2024 in the special and general journals. Then post these entries to the subsidiary and general ledgers.



ACCOUNTS PAYABLE SUBSIDIARY LEDGERS

Vendor	: JUST	CHEEZ								Vei	ndor	No: 2	201
Dat	e	ltem	Post. Ref.	Del	oit		Cr	edi	t			edit ance	
April	1	Bálánce	~									0	00

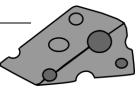
ИАК	ING CHEDDAR											Ver	ndor	No: 2	202
	Item	Post. Ref.		De	bit			Cr	edi	t					
1	Balance	~											9 0	0 0	00
			Item Post. Ref.	Item Post. Ref.	Item Post. Ref. Del	Item Post. Debit	Item Post. Debit	Item Post. Debit	Item Post. Debit Cr	Post. Item Ref. Debit Credi	Post. Post. Item Ref. Debit Credit	Post. Post. Item Ref. Debit Credit	Post. Post. Item Ref. Debit Credit	Post. Credit Credit Item Ref. Debit Credit	Post. Credit Item Ref.

SCHEDULE OF ACCOUNTS PAYABLE

April 30, 2024

Just Cheez			
Måking Cheddar			
TOTAL ACCOUNTS PAYABLE			

Colby Jack's Cheese Emporium is a successful local cheese shop. Record the following transactions for the month of April 2024 in the special and general journals. Then post these entries to the subsidiary and general ledgers.



GENERAL LEDGER (selected accounts)

Account	: CASI	4											ļ	Accou	nt No	o: 11	10
Date	e	Item	Post. Ref.	Deb	it		Cre	dit		D)ebi		Bala	nce	Cre	dit	
April	1	Bálánce	~						5	7	0	0	00				

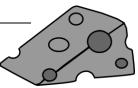
Account:	ACC	OUNTS RECEIVABLE											Þ	Accou	int N	o: 11	30
			Post.										Bala	nce			
Date		Item	Ref.	De	bit		Cr	edit		D)ebi	t			Cre	edit	
April	1	Bálánce	✓							4	4	0	00				

Accoun	t: ACC	OUNTS PAYABLE		Account No: 2110									
Date		ltem	Post. Ref.	Debit	Credit	Bala Debit	ance Credit						
April	1	Bálánce	✓				90000						

Account	t: SAI	ES TAX PAYABLE					Account No: 2145
			Post.			Ba	ance
Date		Item	Ref.	Debit	Credit	Debit	Credit
April	1	Balance	✓				30000

Account:	SALE	S					Account No: 4110
Date		ltem	Post. Ref.	Debit	Credit	Bala Debit	ance Credit
April	1	Bálánce	×				12 6 5 0 00

Colby Jack's Cheese Emporium is a successful local cheese shop. Record the following transactions for the month of April 2024 in the special and general journals. Then post these entries to the subsidiary and general ledgers.



Account:	SALE	S DISCOUNT													ļ	Accou	nt N	lo:	412	20		
			Post.												Bala	Balance						
Date		Item	Ref.	Debit			Credit				Debit				Credit							
April	1	Bálánce	~								1	1	0	0	00							

Account	t: SAL	ES RETURNS & ALLOWA	NCES			۵	Account No: 4130		
Date		Item	Post. Ref.	Debit	Credit	Bala Debit	nce Credit		
April	1	Bálánce	✓ V			5 7 5 00			

Account:	PUR	CHASES													ŀ	Accou	nt No	511	0
Date		ltem	Post. Ref.	Del	oit	Credit				C)ebi	it	ance Credit						
April	1	Bálánce	✓								5	4	0	0	00				

Account:	PUR	CHASES DISCOUNT			Account: PURCHASES DISCOUNT Account No: 53														
Date		Item	Post. Ref.	Del	. i+				D	ebi		Bala	alance Credit						
April	1	Balance	√ Nei.						edit				eui					5 0	00

Account	Account: PURCHASES RETURNS & ALLOWANCES Account No: 513															30				
Dete		ltom	Post.		Da	h:+			C -	a dit				a hi		Bala	llance Credit			
Date	•	Item	Item Ref. Debit Credit					1			ebi	τ	-		Cree	JIC				
April	1	Bálánce	✓															25	0	00