

the next page if there is not enough room at the bottom of the current page.

Petty Cash Payments Record. Number the pages of the petty cash payments record consecutively beginning with "1." Next write in the month (September) and year (current year) at the top of the first page. For your convenience, the account numbers have been inserted in the columnar headings and correspond with the following: Hart Lee, Drawing (312); Store Supplies (142); Advertising Expense (512); Travel and Entertainment Expense (515); Charitable Contributions Expense (534); and Miscellaneous Expense (549). Finally, enter the September 1 petty cash balance (\$350.00) on the Amounts Forwarded line in the Description column. When replenishing the petty cash, be sure to show the proper calculation directly on the Petty Cash Payments Record.

General Ledger. Retrieve the general ledger book. Open the front cover and locate the chart of accounts. Prepare one ledger page for each numbered account appearing in the chart by entering the name and number of the account in the spaces provided. Enter the September 1 balance in each account that has a balance. Your instructor may give you an alternate version. Be sure to refer to the assigned VERSION. The account balances are provided in the August 31 trial balance (see page 19 for Version A or page 20 for Version B). *Peachtree users will find their August 31 Trial Balance on page 29 for Version A and page 30 for Version B.*

Accounts Receivable Ledger. Retrieve the subsidiary ledgers book. Locate the alphabetical list of charge customers printed on the accounts receivable divider page. Prepare one ledger page for each customer by entering the name, number, and address of the customer in the spaces provided. Enter the September 1 balances, obtaining the information from the schedule of accounts receivable (see page 21). Write "September 1" and the current year in the Date column, and the amount in the balance column. Write "Balance" in the Item column and place a check mark in the Post. Ref.

Column. Accounts with customers normally have debit balances. However, a customer's account may have a credit balance resulting from an overpayment or for some other reason. In which case, the balance should be entered as a "Credit Balance" in parentheses. Note that some of the customers listed on the divider page of the accounts receivable ledger do not have balances on August 31. You still need to open an account for them.

Accounts Payable Ledger. An alphabetic list of suppliers is printed on the accounts payable divider page of the subsidiary ledger book. Prepare one ledger page for each supplier by entering the name, number, and address of the supplier in the spaces provided. Enter the September 1 balances, obtaining the information from the schedule of accounts payable (see page 24). Write "September 1" and the current year in the Date column, and the amount in the Balance column. Write "Balance" in the Item column and place a check mark in the Post. Ref. Column. Accounts with suppliers normally have credit balances. However, a supplier's account may have a debit balance resulting from an overpayment or for some other reason. In which case, the balance should be entered as a "Debit Balance" in parentheses.

Note that some of the suppliers listed on the divider page of the accounts payable ledger do not have balances on August 31. You still need to open an account for them.

Checkbook. Each check stub and each corresponding check are numbered consecutively beginning with No. 1430. Enter the August 31 bank balance (see the trial balance, page 19 for Version A and page 20 for Version B) on the Bal. Bro't For'd line of Check Stub No. 1430.

Purchases Invoices. Remove the purchase invoices received prior to September 1 (Form Nos. 4-14, inclusive) from pages 13-23 of the Forms booklet. Store these invoices in the general file behind guide File No. 6—Unpaid Invoices according to due date.

Sales Invoices. The September credit account sales invoices are located at the end