

transaction (5) in the Date column. Place a "J" and the page number (#) of the general journal (J#) in the Post. Ref. Column. Record the amount of the invoice (\$5,364.00) in the credit column. Calculate and enter the new outstanding balance in the Balance column. Place a check mark in the Post. Ref. Column of the general journal after the accounts receivable account number to indicate that the information has been posted to the subsidiary ledger.

Store the invoice in the general file behind guide File No. 6—Unpaid Invoices according to date due (October 19).

## **Tuesday, September 6, 20--**

8. Received a check from Interiors by Greta (Form 22).
9. Received a check from Jordan Hart (Form 23).
10. Received notice from Uniontown Savings Bank that \$1,992.00, a 4% discount on August VISA and MasterCard tickets, had been deducted from the checking account (Form 24).

Remove the notice from page 31 of the Forms booklet.

The amount of bank credit card sales for August was \$49,800.00. The bank credit card expense had already been deducted from cash when the journal entry was entered in the cash receipts journal. Verify that 4% of \$49,800.00 is equal to the notice that the Uniontown Savings Bank has mailed. Since the bank credit card expense has already been recorded, there is nothing to enter in the accounting records.

Store the notice in the general file behind guide File No. 4—Miscellaneous Papers.

11. Issued check to Luminar, Inc. in payment of the August 27 purchase invoice (Form 6).

## **Wednesday, September 7, 20--**

12. Issued Sales Ticket No. 2430 to Jenna Edwards for merchandise sold on account (Form 25).

Remove the sales ticket from page 55 of the Forms booklet.

Verify the invoice for accuracy.

Record the sales ticket in the sales journal. Copy the month and day of the transaction (September 7) in the Date column and the sales ticket number (2430) in the Sale No. column. Write the customer name in the To Whom Sold column. Place the sale amount (\$825.00) in the Sales Cr. column, the sales tax amount (\$49.50) in the Sales Tax Payable Cr. column, and the total (\$874.50) in the Accounts Receivable Dr. column.

Post from the sales journal to the accounts receivable ledger. Locate the customer's (Jenna Edwards) subsidiary ledger page. Copy the day of the transaction (7) in the Date column. Place an "S" and the page number of the sales journal (S1) in the Post. Ref. Column and the amount of the account receivable (\$874.50) in the Debit column.

Calculate and enter the new outstanding balance in the Balance column. PKFe a check mark in the Post Ref. column of the sales journal.

Store the sales ticket in the general file behind guide File No. 7—Sales Tickets in alphabetical order.

### **General Journal Users**

Remove the sales ticket from page 55 of the Forms booklet.

Verify the invoice for accuracy.

Record the transaction in the general journal as follows: Debit Accounts Receivable/Jenna Edwards for \$874.50 (merchandise amount plus tax), credit Sales for \$825.00, and credit Sales Tax Payable for \$49.50.

Post from the general journal to the general ledger (Accounts Receivable, Sales, and Sales Tax Payable) and accounts receivable ledger. Locate the customer's (Jenna Edwards) subsidiary ledger page. Copy the day of the transaction (7) in the Date column. PKFe an "J" and the page number (#) of the general journal (J#) in the Post. Ref. Column and the amount of the account receivable (\$874.50) in the Debit column.

Calculate and enter the new outstanding balance in the Balance column. PKFe a check mark in the Post. Ref. Column of the general journal after the accounts receivable account number to indicate that the information has been posted to the subsidiary ledger.

Store the sales ticket in the general file behind guide File No. 7—Sales Tickets in alphabetical order.