

Name _____ Date Completed _____ Grade _____

SPECIAL JOURNAL USERS—ANALYSIS TEST—VERSION _____
KEYSTONE FURNITURE PRACTICE SET

Instructions: Refer to the books for the current year ended September 30 and to the financial statements prepared at the end of the fiscal year to obtain the following information:

No.	Item	Answer	✓	No.
	Cash Payments Journal			
1	Total amount of checks issued in September	\$		1
2	Total cash purchases in September	\$		2
	Cash Receipts Journal			
3	Total cash receipts in September	\$		3
4	Total Cash & Bank Credit Card Sales in September	\$		4
	Purchases Journal			
5	Total amount of merchandise purchased on account in September	\$		5
6	Total Freight-In in September	\$		6
	Sales Journal			
7	Total amount of merchandise sold on account (excluding sales tax) in September	\$		7
8	Total Sales Tax Payable in September	\$		8
	General Journal			
9	Total of debit column for adjusting entries	\$		9
10	Amount of the entry to close net income/(loss) into Hart Lee's capital account	\$		10
11	Number of adjusting entries that were reversed (if any)	\$		11
	Petty Cash Payments Record			
12	Amount of petty cash fund	\$		12
13	Total payments from the petty cash fund during September	\$		13
14	Balance prior to replenishment	\$		14
	General Ledger			
15	Total amount of Social Security Tax Payable on September 30	\$		15