

Name _____ Date Completed _____ Grade _____

GENERAL 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.
	General Ledger			
1	Total amount of checks issued in September	\$		1
2	Total cash purchases in September	\$		2
3	Total cash receipts in September	\$		3
4	Total Bank Credit Card Expense in September	\$		4
5	Total amount of merchandise purchased on account in September	\$		5
6	Total Freight-In in September	\$		6
7	Total amount of merchandise sold on account (excluding sales tax) in September	\$		7
8	Total Sales Tax Payable in September	\$		8
9	Total amount of Social Security Tax Payable on September 30			9
10	Total amount withheld from employees wages during September for federal income tax			10
11	Total of debit column for adjusting entries	\$		11
12	Amount of the entry to close net income/(loss) into Hart Lee's capital account	\$		12
13	Number of adjusting entries that were reversed, (if any)	\$		13
	Petty Cash Payments Record			
14	Amount of petty cash fund	\$		14
15	Total payments from the petty cash fund	\$		15
16	Balance prior to replenishment	\$		16