

4-4 MASTERY PROBLEM, p. 111

Journalizing transactions and posting to a general ledger

GENERAL JOURNAL						PAGE
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT	CREDIT	
NOV 1	CASH	R1	110	550000		1
	PATRICK OKALLA, CAPITAL		310		550000	
3	SUPPLIES	c1	130	40000		2
	CASH		110		40000	
5	CASH	T5	110	90000		3
	SALES		410		90000	
6	ACCTS RECEIVABLE-MERILDA DOMINGO	c1	120	25000		4
	SALES		410		25000	
9	RENT EXPENSE	c2	530	60000		5
	CASH		110		60000	
11	MISC EXPENSE	c3	520	5000		6
	CASH		110		5000	
13	SUPPLIES	M1	130	24000		7
	ACCTS PAYABLE-PARK SUPPLIES		210		24000	
13	CASH	T13	110	43000		8
	SALES		410		43000	
16	ADVERTISING EXPENSE	c4	510	12300		9
	CASH		110		12300	
18	ACCTS PAYABLE-PARK SUPPLIES	c5	210	12000		10
	CASH		110		12000	
20	UTILITIES EXPENSE	c6	520	23000		11
	CASH		110		23000	
20	CASH	R2	110	15000		12
	ACCTS RECEIVABLE-MERILDA DOMINGO		120		15000	
26	SUPPLIES	c7	130	15000		13
	CASH		110		15000	
27	SUPPLIES	c8	130	8000		14
	CASH		110		8000	
27	CASH	T27	110	210000		15
	SALES		410		210000	
30	PATRICK OKALLA, DRAWING	c9	320	50000		16
	CASH		110		50000	
30	CASH	T30	110	11000		17
	SALES		410		11000	

Mastery Problem Accounting Answers

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