

ACCOUNT Cash in Bank ACCOUNT NO. 101

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
2019						
Jan. 1	Balance	✓			5,000.00	
3		G9	2,256.62		7,256.62	
10		G9	1,471.70		8,728.32	
15		G9	2,650.00		11,378.32	
15		G9	2,120.00		13,498.32	
20		G9	75.00		13,573.32	
25		G9	636.00		14,209.32	

ACCOUNT Accounts Receivable ACCOUNT NO. 115

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
2019						
Jan. 1	Balance	✓			6,248.00	
1		G9		212.00	6,036.00	
3		G9		2,300.00	3,736.00	
7		G9		318.00	3,418.00	
10		G9		1,500.00	1,918.00	
25		G9		636.00	1,282.00	
31		G9	3,180.00		4,462.00	

ACCOUNT Supplies ACCOUNT NO. 135

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
2019						
Jan. 1	Balance	✓			300.00	
20		G9		75.00	225.00	

Glencoe Accounting Chapter Test Answers

Marcel A. Müller



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