

MB-Ch06-Ex02	2
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MB-Ch06-Ex07	12
MB-Ch06-Ex08	13
MB-Ch06-Ex09	14
MB-Ch06-Ex10	15
MB-Ch06-Ex11	17
MB-Ch06-Ex12	18
MB-Ch06-Ex13	22
MB-Ch06-Ex14	23
MB-Ch06-Ex15	24
MB-Ch06-Ex16	25
MB-Ch06-Ex17	26
MB-Ch06-Ex18	27

Chapter 6: Exercise 2

SALES JOURNAL

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Date	Name of Customer	Inv #	Terms	F	Accounts	Sales	GST	PST
					Receivable		Payable	Payable
					Dr	Cr	Cr	Cr
20xx								
May 1	Lui Hanh	80	30 d	123	235.48	210.25	10.51	14.72
3	Jane Travis	81	30 d	127	300.11	267.95	13.40	18.76
3	Marie Nelson	82	30 d	125	158.59	141.60	7.08	9.91
3	Alison Wassin	83	30 d	128	271.83	242.70	12.14	16.99
5	Betty Grabowski	84	30 d	122	173.72	155.10	7.76	10.86
6	Jane Travis	85	30 d	127	142.13	126.90	6.35	8.88
6	Betty Grabowski	86	30 d	122	108.86	97.20	4.86	6.80
8	Susan Betle	87	30 d	121	162.74	145.30	7.27	10.17
11	Ahmed Mulla	88	30 d	124	289.13	258.15	12.91	18.07
11	Terri Beadlor	89	30 d	120	149.53	133.50	6.68	9.35
15	Alison Wassin	90	30 d	128	268.35	239.60	11.98	16.77
15	Edna Shultz	91	30 d	126	410.54	366.55	18.33	25.66
15	Marie Nelson	92	30 d	125	291.20	260.00	13.00	18.20
18	Lui Hanh	93	30 d	123	319.37	285.15	14.26	19.96
22	Jane Travis	94	30 d	127	107.30	95.80	4.79	6.71
22	Ahmed Mulla	95	30 d	124	72.80	65.00	3.25	4.55
26	Alison Wassin	96	30 d	128	237.05	211.65	10.58	14.82
					<u>3,698.73</u>	<u>3,302.40</u>	<u>165.15</u>	<u>231.18</u>
					(110)	(401)	(220)	(222)

Chapter 6: Exercise 2 continued

ACCOUNTS RECEIVABLE CONTROL Acct # 110

Date	Memo	F	Debit	Credit	Balance
20xx					
May 31		SJ4	3,698.73		Dr 3,698.73

GST PAYABLE Acct # 220

Date	Memo	F	Debit	Credit	Balance
20xx					
May 31		SJ4		165.15	Cr 165.15

PST PAYABLE Acct # 222

Date	Memo	F	Debit	Credit	Balance
20xx					
May 31		SJ4		231.18	Cr 231.18

SALES Acct # 401

Date	Memo	F	Debit	Credit	Balance
20xx					
May 31		SJ4		3,302.40	Cr 3,302.40

A/R TERRI BEADLOR Acct # 120

Date	Memo	F	Debit	Credit	Balance
20xx					
May 11	#89, 30d	SJ4	149.53		Dr 149.53

A/R SUSAN BETLE Acct # 121

Date	Memo	F	Debit	Credit	Balance
20xx					
May 8	#87, 30 d	SJ4	162.74		Dr 162.74

A/R BETTY GRABOWSKI Acct # 122

Date	Memo	F	Debit	Credit	Balance
20xx					
May 5	#84, 30 d	SJ4	173.72		Dr 173.72
6	#86, 30 d	SJ4	108.86		282.58

A/R LUI HANH Acct # 123

Date	Memo	F	Debit	Credit	Balance
20xx					
May 1	#80, 30 d	SJ4	235.48		Dr 235.48
18	#93, 30 d	SJ4	319.37		554.85

Chapter 6: Exercise 2 continued

A/R AHMED MULLA						Acct # 124
Date	Memo	F	Debit	Credit	Balance	
20xx						
May 11	#88, 30 d	SJ4	289.13		Dr	289.13
22	#95, 30 d	SJ4	72.80			361.93

A/R MARIE NELSON						Acct # 125
Date	Memo	F	Debit	Credit	Balance	
20xx						
May 3	#82, 30 d	SJ4	158.59		Dr	158.59
15	#92, 30 d	SJ4	291.20			449.79

A/R EDNA SHULTZ						Acct # 126
Date	Memo	F	Debit	Credit	Balance	
20xx						
May 15	#91, 30 d	SJ4	410.54		Dr	410.54

A/R JANE TRAVIS						Acct # 127
Date	Memo	F	Debit	Credit	Balance	
20xx						
May 3	#81, 30 d	SJ4	300.11		Dr	300.11
6	#85, 30 d	SJ4	142.13			442.24
22	#94, 30 d	SJ4	107.30			549.54

A/R ALISON WASSIN						Acct # 128
Date	Memo	F	Debit	Credit	Balance	
20xx						
May 3	#83, 30 d	SJ4	271.83		Dr	271.83
15	#90, 30 d	SJ4	268.35			540.18
26	#96, 30 d	SJ4	237.05			777.23

**Seymours Ltd.
Trial Balance
May 31, 20xx**

110	Accounts Receivable Control	3,698.73	
220	GST Payable		165.15
222	PST Payable		231.18
401	Sales		3,302.40
		<u>3,698.73</u>	<u>3,698.73</u>

Schedule of Accounts Receivable

120	Terri Beadlor	149.53
121	Susan Betle	162.74
122	Betty Grabowski	282.58
123	Lui Hanh	554.85
124	Ahmed Mulla	361.93
125	Marie Nelson	449.79
126	Edna Shultz	410.54
127	Jane Travis	549.54
128	Alison Wassin	777.23
		<u>3,698.73</u>

Chapter 6: Exercise 3 continued

ACCOUNTS RECEIVABLE CONTROL Acct # 110

Date	Memo	F	Debit	Credit	Balance
20xx					
May 31		SJ4	3,665.71		Dr 3,665.71

GST PAYABLE Acct # 220

Date	Memo	F	Debit	Credit	Balance
20xx					
May 31		SJ4		165.15	Cr 165.15

PST PAYABLE Acct # 222

Date	Memo	F	Debit	Credit	Balance
20xx					
May 31		SJ4		198.16	Cr 198.16

SALES Acct # 401

Date	Memo	F	Debit	Credit	Balance
20xx					
May 31		SJ4		3,302.40	Cr 3,302.40

A/R TERRI BEADLOR Acct # 120

Date	Memo	F	Debit	Credit	Balance
20xx					
May 11	#89, 30d	SJ4	148.19		Dr 148.19

A/R SUSAN BETLE Acct # 121

Date	Memo	F	Debit	Credit	Balance
20xx					
May 8	#87, 30 d	SJ4	161.29		Dr 161.29

A/R BETTY GRABOWSKI Acct # 122

Date	Memo	F	Debit	Credit	Balance
20xx					
May 5	#84, 30 d	SJ4	172.17		Dr 172.17
6	#86, 30 d	SJ4	107.89		280.06

A/R LUI HANH Acct # 123

Date	Memo	F	Debit	Credit	Balance
20xx					
May 1	#80, 30 d	SJ4	233.38		Dr 233.38
18	#93, 30 d	SJ4	316.52		549.90

Chapter 6: Exercise 3 continued

A/R AHMED MULLA						Acct # 124
Date	Memo	F	Debit	Credit	Balance	
20xx						
May 11	#88, 30 d	SJ4	286.55		Dr	286.55
22	#95, 30 d	SJ4	72.15			358.70

A/R MARIE NELSON						Acct # 125
Date	Memo	F	Debit	Credit	Balance	
20xx						
May 3	#82, 30 d	SJ4	157.18		Dr	157.18
15	#92, 30 d	SJ4	288.60			445.78

A/R EDNA SHULTZ						Acct # 126
Date	Memo	F	Debit	Credit	Balance	
20xx						
May 15	#91, 30 d	SJ4	406.87		Dr	406.87

A/R JANE TRAVIS						Acct # 127
Date	Memo	F	Debit	Credit	Balance	
20xx						
May 3	#81, 30 d	SJ4	297.43		Dr	297.43
6	#85, 30 d	SJ4	140.86			438.29
22	#94, 30 d	SJ4	106.34			544.63

A/R ALISON WASSIN						Acct # 128
Date	Memo	F	Debit	Credit	Balance	
20xx						
May 3	#83, 30 d	SJ4	269.40		Dr	269.40
15	#90, 30 d	SJ4	265.96			535.36
26	#96, 30 d	SJ4	234.93			770.29

**Seymours Ltd.
Trial Balance
May 31, 20xx**

110	Accounts Receivable Control	3,665.71	
220	GST Payable		165.15
222	PST Payable		198.16
401	Sales		3,302.40
		<u>3,665.71</u>	<u>3,665.71</u>

Schedule of Accounts Receivable

120	Terri Beadlor	148.19
121	Susan Betle	161.29
122	Betty Grabowski	280.06
123	Lui Hanh	549.90
124	Ahmed Mulla	358.70
125	Marie Nelson	445.78
126	Edna Shultz	406.87
127	Jane Travis	544.63
128	Alison Wassin	770.29
		<u>3,665.71</u>

Chapter 6: Exercise 4

SALES JOURNAL

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Date	Name of Customer	Inv #	Terms	F	Accounts	Shoe	Handbag	Access.	HST
					Receivable	Sales	Sales	Sales	Payable
					Dr	Cr	Cr	Cr	Cr
20xx									
Apr 2	Kay Beaudry	1	10 d	122	114.64	65.50	35.95		13.19
3	Angelica Cuevas	2	30 d	123	50.79	44.95			5.84
3	Beverley Anaka	3	30 d	121	69.95	48.95		12.95	8.05
5	Kay Beaudry	4	10 d	122	33.62			29.75	3.87
8	Beverley Anaka	5	30 d	121	96.84	49.95	35.75		11.14
10	Jane Fraser	6	30 d	124	73.39	64.95			8.44
16	Jane Fraser	7	30 d	124	73.45	65.00			8.45
19	Angelica Cuevas	8	30 d	123	85.32	75.50			9.82
19	Beverley Anaka	9	30 d	121	70.63		35.00	27.50	8.13
25	Angelica Cuevas	10	30 d	123	164.42	61.50	46.50	37.50	18.92
28	Kay Beaudry	11	10 d	122	46.61			41.25	5.36
					879.66	476.30	153.20	148.95	101.21
					(110)	(403)	(402)	(401)	(221)

Chapter 6: Exercise 4 continued

ACCOUNTS RECEIVABLE CONTROL Acct # 110

Date	Memo	F	Debit	Credit	Balance
20xx					
Apr 30		SJ1	879.66		Dr 879.66

HST PAYABLE Acct # 221

Date	Memo	F	Debit	Credit	Balance
20xx					
Apr 30		SJ1		101.21	Cr 101.21

SALES--ACCESSORIES Acct # 401

Date	Memo	F	Debit	Credit	Balance
20xx					
Apr 30		SJ1		148.95	Cr 148.95

SALES--HANDBAGS Acct # 402

Date	Memo	F	Debit	Credit	Balance
20xx					
Apr 30		SJ1		153.20	Cr 153.20

SALES--SHOES Acct # 403

Date	Memo	F	Debit	Credit	Balance
20xx					
Apr 30		SJ1		476.30	Cr 476.30

A/R BEVERLEY ANAKA Acct # 121

Date	Memo	F	Debit	Credit	Balance
20xx					
Apr 3	#3, 30 d	SJ1	69.95		Dr 69.95
8	#5, 30 d	SJ1	96.84		166.79
19	#9, 30 d	SJ1	70.63		237.42

A/R KAY BEAUDRY Acct # 122

Date	Memo	F	Debit	Credit	Balance
20xx					
Apr 1	#1, 10 d	SJ1	114.64		Dr 114.64
5	#4, 10 d	SJ1	33.62		148.26
28	#11, 10 d	SJ1	46.61		194.87

A/R ANGELICA CUEVAS Acct # 123

Date	Memo	F	Debit	Credit	Balance
20xx					
Apr 3	#2, 30 d	SJ1	50.79		Dr 50.79
19	#9, 30 d	SJ1	85.32		136.11
25	#10, 30 d	SJ1	164.42		300.53

A/R JANE FRASER Acct # 124

Date	Memo	F	Debit	Credit	Balance
20xx					
Apr 10	#6, 30 d	SJ1	73.39		Dr 73.39
16	#7, 30 d	SJ1	73.45		146.84

Chapter 6: Exercise 4 continued

Fashion Frenzy
Trial Balance
April 30, 20xx

110	Accounts Receivable Control	879.66	
221	HST Payable		101.21
401	Sales--Accessories		148.95
402	Sales--Handbags		153.20
403	Sales--Shoes		476.30
		<u>879.66</u>	<u>879.66</u>

Schedule of Accounts Receivable

121	Beverley Anaka	237.42
122	Kay Beaudry	194.87
123	Angelica Cuevas	300.53
124	Jane Fraser	146.84
		<u>879.66</u>

Chapter 6: Exercise 5

SALES JOURNAL

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Date	Name of Customer	Inv #	Terms	F	Accounts	Shoe	Handbag	Access.	HST
					Receivable	Sales	Sales	Sales	Payable
					Dr	Cr	Cr	Cr	Cr
20xx									
Apr 2	Kay Beaudry	1	30 d		116.67	65.50	35.95		15.22
3	Angelica Cuevas	2	30 d		51.69	44.95			6.74
3	Beverley Anaka	3	30 d		71.19	48.95		12.95	9.29
5	Kay Beaudry	4	10 d		34.21			29.75	4.46
8	Beverley Anaka	5	30 d		98.56	49.95	35.75		12.86
10	Jane Fraser	6	30 d		74.69	64.95			9.74
16	Jane Fraser	7	10 d		74.75	65.00			9.75
19	Angelica Cuevas	8	30 d		86.83	75.50			11.33
19	Beverley Anaka	9	30 d		71.88		35.00	27.50	9.38
25	Angelica Cuevas	10	30 d		167.33	61.50	46.50	37.50	21.83
28	Kay Beaudry	11	60 d		47.44			41.25	6.19
					<u>895.24</u>	<u>476.30</u>	<u>153.20</u>	<u>148.95</u>	<u>116.79</u>

Chapter 6: Exercise 6

CASH RECEIPTS JOURNAL

Date	Account Credit	Memo	F	Accts Recbl Cr	Sales Discts Dr	Sales Cr	GST Payable Cr	PST Payable Cr	General Ledger Cr	Bank Dr
20xx										
Feb 1	Rent Revenue	Simons					45.00		900.00	945.00
2	Sales					1,279.00	63.95	89.53		1,432.48
4	Robbins, B.	on inv #11		300.00						300.00
5	Pierce, L.	on inv #27		230.00						230.00
6	Interest Revenue	short-term invst							38.00	38.00
8	Sales					1,640.00	82.00	114.80		1,836.80
10	Robbins, B.	on inv #33		250.00						250.00
12	Sales					2,000.00	100.00	140.00		2,240.00
15	Pierce, L.	on inv #38		400.00						400.00
18	Sales					3,640.00	182.00	254.80		4,076.80
22	Bank Loan Payable	5 yrs, 4.5%							15,000.00	15,000.00
23	Jowan, D.	on inv #56		495.00						495.00
27	Sales					2,975.00	148.75	208.25		3,332.00
				<u>1,675.00</u>		<u>11,534.00</u>	<u>621.70</u>	<u>807.38</u>	<u>15,938.00</u>	<u>30,576.08</u>

Chapter 6: Exercise 7

CASH RECEIPTS JOURNAL

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Date	Account Credit	Memo	F	Accts Recbl Cr	Sales Discts Dr	Sales Cr	HST Payable Cr	General Ledger Cr	Bank Dr
20xx									
Oct 2	D. Rampersad	on #43		325.00					325.00
	G. Gable	on #51		414.00					414.00
5	Sales					2,890.00	433.50		3,323.50
8	A. Clements	on #48		441.50					441.50
12	Sales					3,475.00	521.25		3,996.25
20	G. Hamilton	on account		510.00					
	Interest Revenue	on above						15.09	525.09
21	Sales					3,335.00	500.25		3,835.25
24	L. Dubois	on #52		625.50					625.50
27	Bank Loan Payable	5 yrs, 5.4%						15,000.00	15,000.00
28	Sales					3,510.00	526.50		4,036.50
				<u>2,316.00</u>		<u>13,210.00</u>	<u>1,981.50</u>	<u>15,015.09</u>	<u>32,522.59</u>

Chapter 6: Exercise 8

CASH RECEIPTS JOURNAL

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Date	Account Credit	Memo	F	Accts Recbl Cr	Sales Discts Dr	Sales Cr	GST Payable Cr	PST Payable Cr	General Ledger Cr	Bank Dr
20xx										
Feb 1	Rent Revenue	Simons					45.00		900.00	945.00
2	Sales					1,279.00	63.95	76.74		1,419.69
4	Robbins, B.	on inv #11		300.00						300.00
5	Pierce, L.	on inv #27		230.00						230.00
6	Interest Revenue	short-term invst							38.00	38.00
8	Sales					1,640.00	82.00	98.40		1,820.40
10	Robbins, B.	on inv #33		250.00						250.00
12	Sales					2,000.00	100.00	120.00		2,220.00
15	Pierce, L.	on inv #38		400.00						400.00
18	Sales					3,640.00	182.00	218.40		4,040.40
22	Bank Loan Payable	5 yrs, 4.5%							15,000.00	15,000.00
23	Jowan, D.	on inv #56		495.00						495.00
27	Sales					2,975.00	148.75	178.50		3,302.25
				<u>1,675.00</u>		<u>11,534.00</u>	<u>621.70</u>	<u>692.04</u>	<u>15,938.00</u>	<u>30,460.74</u>

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CASH RECEIPTS JOURNAL

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Date	Account Credit	Memo	F	Accts Recbl Cr	Sales Discts Dr	Sales Cr	HST Payable Cr	General Ledger Cr	Bank Dr
20xx									
Oct 2	D. Rampersad	on #43		325.00					325.00
	G. Gable	on #51		414.00					414.00
5	Sales					2,890.00	375.70		3,265.70
8	A. Clements	on #48		441.50					441.50
12	Sales					3,475.00	451.75		3,926.75
20	G. Hamilton	on account		510.00					
	Interest Revenue	on above						15.09	525.09
21	Sales					3,335.00	433.55		3,768.55
24	L. Dubois	on #52		625.50					625.50
27	Bank Loan Payable	5 yrs, 5.4%						15,000.00	15,000.00
28	Sales					3,510.00	456.30		3,966.30
				<u>2,316.00</u>		<u>13,210.00</u>	<u>1,717.30</u>	<u>15,015.09</u>	<u>32,258.39</u>

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SALES JOURNAL

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Date	Name of Customer	Inv #	Terms	F	Accounts Receivable		GST Payable
					Dr	Sales Cr	Cr
20xx							
May 2	L. Porth	835	n/10		131.25	125.00	6.25
	7 O'Sullivan, M.	836	n/10		315.00	300.00	15.00
	15 L. Porth	837	n/10		231.00	220.00	11.00
	24 O'Sullivan, M.	838	n/10		567.00	540.00	27.00
	L. Porth	839	n/10		115.50	110.00	5.50
					<u>1,359.75</u>	<u>1,295.00</u>	<u>64.75</u>

CASH RECEIPTS JOURNAL

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Date	Account Credit	Memo	F	Accts Recbl	Sales Disets	Sales	GST Payable	General Ledger	Bank
				Cr	Dr	Cr	Cr	Cr	Dr
20xx									
May 2	Parker, B.	on #816		325.00					325.00
	2 Barclay, Dale	on #802		215.00					215.00
	3 Alise, Mona	on #822		625.00					625.00
	5 Greene, Peter	overdue a/c		396.00					
	Interest Revenue	on above						8.91	404.91
	8 Sales	for week				2,890.65	144.53		3,035.18
	12 L. Porth	on #835		131.25					131.25
	15 Sales	for week				3,133.20	156.66		3,289.86
	17 O'Sullivan, M.	on #836		315.00					315.00
	20 Clements, Alison	on #831		84.50					84.50
	20 Joli, Angie	on #833		40.75					40.75
	22 Sales	for week				2,923.70	146.19		3,069.89
	25 L. Porth	on #837		150.00					150.00
	29 Sales	for week				3,286.15	164.31		3,450.46

2,282.50	12,233.70	611.69	8.91	15,136.80
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Chapter 6: Exercise 11

PURCHASE JOURNAL

Inv Date	Name of Supplier	Inv #	Terms	F	Accts Payable		HST-ITC Dr	Purchases Dr	Office Supplies		W'hse Supplies		Other Accounts		Amount
					Cr	Dr			Dr	Dr	Account Dr	F			
20xx May 1	Northland Co.	78	10 d		565.00		65.00	500.00							
2	Panda Suppliers	67	30 d		327.70		37.70		120.00	170.00					
3	Ringer Furniture Co.	63	90 d		1,638.50		188.50					Office Furniture		1,450.00	
5	Brandon Co.	98	10 d		884.79		101.79	783.00							
8	Ringer Furniture Co.	72	90 d		847.50		97.50					Office Equipment		750.00	
13	Green Tree Printers	33	10 d		101.70		11.70					Advertising Exp		90.00	
13	Northland Co.	93	10 d		703.99		80.99	623.00							
15	Yeung Insurance Co.	48	10 d		175.00		-					Insurance Prepaid		175.00	
17	Ringer Furniture Co.	88	90 d		593.25		68.25					Office Furniture		525.00	
18	Nielsen Ltd.	174	30 d		1,035.08		119.08	916.00							
23	Panda Suppliers	81	30 d		259.90		29.90				230.00				
29	Harris Trucks Ltd.	21	90 d		10,170.00		1,170.00					Vehicle		9,000.00	
					<u>17,302.41</u>		<u>1,970.41</u>	<u>2,822.00</u>	<u>120.00</u>	<u>400.00</u>				<u>11,990.00</u>	

Chapter 6: Exercise 12

PURCHASE JOURNAL

Inv Date	Name of Supplier	Inv #	Terms	F	Accts Payable Cr	HST-ITC Dr	Purchases Dr	Office Supplies Dr	W'hse Supplies Dr	Other Accounts Account Dr	F	Amount
20xx May 1	Northland Co.	78	10 d	224	565.00	65.00	500.00					
2	Panda Suppliers	67	30 d	225	327.70	37.70		120.00	170.00			
3	Ringer Furniture Co.	63	90 d	226	1,638.50	188.50				Office Furniture	124	1,450.00
5	Brandon Co.	98	10 d	220	884.79	101.79	783.00					
8	Ringer Furniture Co.	72	90 d	226	847.50	97.50				Office Equipment	123	750.00
13	Green Tree Printers	33	10 d	221	101.70	11.70				Advertising Exp	512	90.00
13	Northland Co.	93	10 d	224	703.99	80.99	623.00					
15	Yeung Insurance Co.	48	10 d	227	175.00	-				Insurance Prepd	111	175.00
17	Ringer Furniture Co.	88	90 d	226	593.25	68.25				Office Furniture	124	525.00
18	Nielsen Ltd.	174	30 d	223	1,035.08	119.08	916.00					
23	Panda Suppliers	81	30 d	225	259.90	29.90			230.00			
29	Harris Trucks Ltd.	21	90 d	222	10,170.00	1,170.00				Vehicle	135	9,000.00
					<u>17,302.41</u>	<u>1,970.41</u>	<u>2,822.00</u>	<u>120.00</u>	<u>400.00</u>			<u>11,990.00</u>
					(201)	(250)	(501)	(515)	(518)			

Chapter 6: Exercise 12 continued

INSURANCE PREPAID Acct # 111

Date	Memo	F	Debit	Credit	Balance
20xx					
May 15		PJ1	175.00		Dr 175.00

OFFICE EQUIPMENT Acct # 123

Date	Memo	F	Debit	Credit	Balance
20xx					
May 8		PJ1	750.00		Dr 750.00

OFFICE FURNITURE Acct # 124

Date	Memo	F	Debit	Credit	Balance
20xx					
May 3		PJ1	1,450.00		Dr 1,450.00
17		PJ1	525.00		1,975.00

VEHICLE Acct # 135

Date	Memo	F	Debit	Credit	Balance
20xx					
May 29		PJ1	9,000.00		Dr 9,000.00

ACCOUNTS PAYABLE CONTROL Acct # 201

Date	Memo	F	Debit	Credit	Balance
20xx					
May 31		PJ1		17,302.41	Cr 17,302.41

HST-ITC Acct # 250

Date	Memo	F	Debit	Credit	Balance
20xx					
May 31		PJ1	1,970.41		Dr 1,970.41

PURCHASES Acct # 501

Date	Memo	F	Debit	Credit	Balance
20xx					
May 31		PJ1	2,822.00		Dr 2,822.00

ADVERTISING EXPENSE Acct # 512

Date	Memo	F	Debit	Credit	Balance
20xx					
May 13		PJ1	90.00		Dr 90.00

OFFICE SUPPLIES EXPENSE Acct # 515

Date	Memo	F	Debit	Credit	Balance
20xx					
May 31		PJ1	120.00		Dr 120.00

WAREHOUSE SUPPLIES EXPENSE Acct # 518

Date	Memo	F	Debit	Credit	Balance
20xx					
May 31		PJ1	400.00		Dr 400.00

Chapter 6: Exercise 12 continued

A/P BRANDON CO. Acct # 220

Date	Memo	F	Debit	Credit	Balance
20xx					
May 5	#98, n/10	PJ1		884.79	Cr 884.79

A/P GREEN TREE PRINTERS Acct # 221

Date	Memo	F	Debit	Credit	Balance
20xx					
May 13	#33, n/10	PJ1		101.70	Cr 101.70
29	#1003, 10 d	PJ1		-	101.70

A/P HARRIS TRUCKS Acct # 222

Date	Memo	F	Debit	Credit	Balance
20xx					
May 29	#21, n/90	PJ1		10,170.00	Cr 10,170.00

A/P NIELSEN LTD. Acct # 223

Date	Memo	F	Debit	Credit	Balance
20xx					
May 18	#174, n/30	PJ1		1,035.08	Cr 1,035.08

A/P NORTHLAND CO. Acct # 224

Date	Memo	F	Debit	Credit	Balance
20xx					
May 1	#78, n/10	PJ1		565.00	Cr 565.00
13	#93, n/10	PJ1		703.99	1,268.99

A/P PANDA SUPPLIERS Acct # 225

Date	Memo	F	Debit	Credit	Balance
20xx					
May 2	#67, n/30	PJ1		327.70	Cr 327.70
23	#81, n/30	PJ1		259.90	587.60

A/P RINGER FURNITURE CO. Acct # 226

Date	Memo	F	Debit	Credit	Balance
20xx					
May 3	#63, n/90	PJ1		1,638.50	Cr 1,638.50
8	#72, n/90	PJ1		847.50	2,486.00
17	#88, n/90	PJ1		593.25	3,079.25

A/P YEUNG INSURANCE CO. Acct # 227

Date	Memo	F	Debit	Credit	Balance
20xx					
May 15	#48, n/10	PJ1		175.00	Cr 175.00

Chapter 6: Exercise 12 continued

Bell Athletics Co.
Trial Balance
May 31, 20--

111	Insurance Prepaid	175.00	
123	Office Equipment	750.00	
124	Office Furniture	1,975.00	
135	Vehicle	9,000.00	
201	Accounts Payable Control		17,302.41
250	HST-ITC	1,970.41	
501	Purchases	2,822.00	
512	Advertising Expense	90.00	
515	Office Supplies Expense	120.00	
518	Warehouse Supplies Exp	400.00	
		<u>17,302.41</u>	<u>17,302.41</u>

Schedule of Accounts Payable

220	Brandon Co.	884.79
221	Green Tree Printers	101.70
222	Harris Trucks	10,170.00
223	Nielsen Ltd.	1,035.08
224	Northland Co.	1,268.99
225	Panda Suppliers	587.60
226	Ringer Furniture Co.	3,079.25
227	Yeung Insurance Co.	175.00
		<u>17,302.41</u>

Chapter 6: Exercise 13

PURCHASE JOURNAL

Inv Date	Name of Supplier	Inv #	Terms	F	Accts Payable Cr	GST-ITC Dr	Purchases Dr	Office Suppl. Dr	Warehouse Suppl. Dr	Other Accounts Account Dr	F	Amount
20xx												
Feb 27	Kashta Lumber Co.	627	90 d		8,610.00	410.00				Store/Office Equip		8,200.00
Mar 1	Capone Equipment Co.	263	30 d		2,310.00	110.00				Store/Office Equip		2,200.00
	2 Krane Suppliers	196	30 d		370.91	17.66			353.25			
	4 Lees Office Equip. Co.	331	30 d		1,277.31	60.82		221.49		Store/Office Equip		995.00
	6 Daily Chronicle	899	10 d		168.47	8.02				Advertising Exp		160.45
	7 Walgreen Wholesalers	893	30 d		2,547.43	121.31	2,426.12					
	14 Telec Alarm Services	318	60 d		3,150.00	150.00				Store/Office Equip		3,000.00
	15 Krane Suppliers	326	30 d		233.53	11.12			222.41			
	17 Lees Office Equip. Co.	476	30 d		190.25	9.06		181.19				
	23 Fast Perc Co.	532	10 d		88.17	4.20				Store/Office Equip		83.97
	29 Daily Chronicle	1003	10 d		78.75	3.75				Advertising Exp		75.00
	29 Ecko Wholesalers	556	30 d		479.24	22.82				Store/Office Equip		456.42
					<u>19,504.06</u>	<u>928.76</u>	<u>2,426.12</u>	<u>402.68</u>	<u>575.66</u>			<u>15,170.84</u>

Chapter 6: Exercise 14

PURCHASE JOURNAL

Inv Date	Name of Supplier	Inv #	Terms	F	Accts	GST-ITC	Purchases	Office	W'hse	Other Accounts		Amount
					Payable			Supplies	Supplies	Account	Dr	
					Cr	Dr	Dr	Dr	Dr			
20xx May 1	Northland Co.	78	10 d		525.00	25.00	500.00					
2	Panda Suppliers	67	30 d		327.70	14.50		129.60	183.60			
3	Ringer Furniture Co.	63	90 d		1,638.50	72.50				Office Furniture		1,566.00
5	Brandon Co.	98	10 d		822.15	39.15	783.00					
8	Ringer Furniture Co.	72	90 d		847.50	37.50				Office Equipment		810.00
13	Green Tree Printers	33	10 d		101.70	4.50				Advertising Exp		97.20
13	Northland Co.	93	10 d		654.15	31.15	623.00					
15	Yeung Insurance Co.	48	10 d		175.00	-				Insurance Prepd		175.00
17	Ringer Furniture Co.	88	90 d		593.25	26.25				Office Furniture		567.00
18	Nielsen Ltd.	174	30 d		961.80	45.80	916.00					
23	Panda Suppliers	81	30 d		259.90	11.50			248.40			
29	Harris Trucks Ltd.	21	90 d		10,170.00	450.00				Delivery Truck		9,720.00
					<u>17,076.65</u>	<u>757.85</u>	<u>2,822.00</u>	<u>129.60</u>	<u>432.00</u>			<u>12,935.20</u>

Chapter 6: Exercise 15

PURCHASE JOURNAL

Inv Date	Name of Supplier	Inv #	Terms	F	Accts Payable		Purchases Dr	Office Supplies	W'hse Supplies	Other Accounts		Amount
					Cr	GST-ITC Dr		Dr	Dr	Account Dr	F	
20xx May 1	Northland Co.	78	10 d		525.00	25.00	500.00					
2	Panda Suppliers	67	30 d		321.90	14.50		127.20	180.20			
3	Ringer Furniture Co.	63	90 d		1,609.50	72.50				Office Furniture		1,537.00
5	Brandon Co.	98	10 d		822.15	39.15	783.00					
8	Ringer Furniture Co.	72	90 d		832.50	37.50				Office Equipment		795.00
13	Green Tree Printers	33	10 d		99.90	4.50				Advertising Exp		95.40
13	Northland Co.	93	10 d		654.15	31.15	623.00					
15	Yeung Insurance Co.	48	10 d		175.00	-				Insurance Prepaid		175.00
17	Ringer Furniture Co.	88	90 d		582.75	26.25				Office Furniture		556.50
18	Nielsen Ltd.	174	30 d		961.80	45.80	916.00					
23	Panda Suppliers	81	30 d		255.30	11.50			243.80			
29	Harris Trucks Ltd.	21	90 d		9,990.00	450.00				Vehicle		9,540.00
					<u>16,829.95</u>	<u>757.85</u>	<u>2,822.00</u>	<u>127.20</u>	<u>424.00</u>			<u>12,698.90</u>

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CASH PAYMENTS JOURNAL

Page: CP6

Date	Account Debit	Memo	F	Accts Payable Dr	Purch Discts Gr	Purchases Dr	HST-ITC Dr	General Ledger Dr	Bank Cr	Chq #
20xx										
Nov 1	Rent Expense	for Nov.					105.00	700.00	805.00	111
3	Insurance Prepaid	on stock						325.00	325.00	112
4	Purchases					115.00	17.25		132.25	113
5	Buchanan, D.	on #72		300.00					300.00	114
8	Onysko, Tracy	on #39		441.00					441.00	115
10	Purchases					301.00	45.15		346.15	116
11	Telephone Expense	for Oct.					26.85	179.00	205.85	117
17	Office Supplies Exp	stationery					18.68	124.50	143.18	118
20	Delivery Expense	Pony Courier					6.75	45.00	51.75	119
23	Plantje, Donald	on #447		390.00					390.00	120
27	Utilities Expense	water						65.00	65.00	121
				<u>1,131.00</u>		<u>416.00</u>	<u>219.68</u>	<u>1,438.50</u>	<u>3,205.18</u>	

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CASH PAYMENTS JOURNAL

Page: CP6

Date	Account Debit	Memo	F	Accts Payable Dr	Purch Discts Gr	Purchases Dr	GST-ITC Dr	General Ledger Dr	Bank Cr	Chq #
20xx										
Nov 1	Rent Expense	for Nov.					35.00	700.00	735.00	111
3	Insurance Prepaid	on stock						325.00	325.00	112
4	Purchases					115.00	5.75		120.75	113
5	Buchanan, D.	on #72		300.00					300.00	114
8	Onysko, Tracy	on #39		441.00					441.00	115
10	Purchases					301.00	15.05		316.05	116
11	Telephone Expense	for Oct.					8.95	179.00	187.95	117
17	Office Supplies Exp	stationery					6.23	124.50	130.73	118
20	Delivery Expense	Pony Courier					2.25	45.00	47.25	119
23	Plantje, Donald	on #447		390.00					390.00	120
27	Utilities Expense	water						65.00	65.00	121
				<u>1,131.00</u>		<u>416.00</u>	<u>73.23</u>	<u>1,438.50</u>	<u>3,058.73</u>	

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CASH PAYMENTS JOURNAL

Page: CP6

Date	Account Debit	Memo	F	Accts Payable Dr	Purch Disets Gr	Purchases Dr	GST-ITC Dr	General Ledger Dr	Bank Cr	Chq #
20xx										
Nov 1	Rent Expense	for Nov.					35.00	742.00	777.00	111
3	Insurance Prepaid	on stock						325.00	325.00	112
4	Purchases					115.00	5.75		120.75	113
5	Buchanan, D.	on #72		300.00					300.00	114
8	Onysko, Tracy	on #39		441.00					441.00	115
10	Purchases					301.00	15.05		316.05	116
11	Telephone Expense	for Oct.					8.95	189.74	198.69	117
17	Office Supplies Exp	stationery					6.23	131.97	138.20	118
20	Delivery Expense	Pony Courier					2.25	47.70	49.95	119
23	Plantje, Donald	on #447		390.00					390.00	120
27	Utilities Expense	water						65.00	65.00	121
				<u>1,131.00</u>		<u>416.00</u>	<u>73.23</u>	<u>1,501.41</u>	<u>3,121.64</u>	