

Electron Company
Trial Balance
June 30, 20xx

Bank	2,450.70	
Accounts Receivable Control	635.85	
Equipment	17,500.00	
Accounts Payable Control		1,086.55
Bank Loan Payable		4,200.00
Capital, L. Jarya		15,300.00
	<u>20,586.55</u>	<u>20,586.55</u>

Schedule of Accounts Receivable

Ajaam Co.	340.45	
Blackberry Enterprises	210.50	
Cypress Printers	84.90	
	<u>635.85</u>	

Schedule of Accounts Payable

Lodestone Ltd.	567.20	
Market Marketing Co.	222.30	
Northstar Co.	68.80	
Overland Courier	228.25	
	<u>1,086.55</u>	

Chapter 6: Exercise 2

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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 Beador	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

Manual Bookkeeping - 8th Edition

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

Manual Bookkeeping - 8th Edition

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

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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	233.38	210.25	10.51	12.62
3	Jane Travis	81	30 d	127	297.43	267.95	13.40	16.08
3	Marie Nelson	82	30 d	125	157.18	141.60	7.08	8.50
3	Alison Wassin	83	30 d	128	269.40	242.70	12.14	14.56
5	Betty Grabowski	84	30 d	122	172.17	155.10	7.76	9.31
6	Jane Travis	85	30 d	127	140.86	126.90	6.35	7.61
6	Betty Grabowski	86	30 d	122	107.89	97.20	4.86	5.83
8	Susan Betle	87	30 d	121	161.29	145.30	7.27	8.72
11	Ahmed Mulla	88	30 d	124	286.55	258.15	12.91	15.49
11	Terri Beador	89	30 d	120	148.19	133.50	6.68	8.01
15	Alison Wassin	90	30 d	128	265.96	239.60	11.98	14.38
15	Edna Shultz	91	30 d	126	406.87	366.55	18.33	21.99
15	Marie Nelson	92	30 d	125	288.60	260.00	13.00	15.60
18	Lui Hanh	93	30 d	123	316.52	285.15	14.26	17.11
22	Jane Travis	94	30 d	127	106.34	95.80	4.79	5.75
22	Ahmed Mulla	95	30 d	124	72.15	65.00	3.25	3.90
26	Alison Wassin	96	30 d	128	234.93	211.65	10.58	12.70
					<u>3,665.71</u>	<u>3,302.40</u>	<u>165.15</u>	<u>198.16</u>
					(110)	(401)	(220)	(222)

Chapter 6: Exercise 3 continued

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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

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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>

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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

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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

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	<u>146.84</u>
		<u>879.66</u>

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
					895.24	476.30	153.20	148.95	116.79

CASH RECEIPTS JOURNAL

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Date	Account Credit	Memo	F	Accts Recbl Cr	Sales Disets 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
				1,675.00		11,534.00	621.70	807.38	15,938.00	30,576.08

Chapter 6: Exercise 7

CASH RECEIPTS JOURNAL

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Date	Account Credit	Memo	F	Accts Recbl Cr	Sales Disets 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
				2,316.00		13,210.00	1,981.50	15,015.09	32,522.59

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
				1,675.00		11,534.00	621.70	692.04	15,938.00	30,460.74

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
				2,316.00		13,210.00	1,717.30	15,015.09	32,258.39

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Date	Name of Customer	Inv #	Terms	F	Accounts Receivable		GST
					Dr	Cr	Payable 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	Sales	Sales	GST	General	Bank
				Recbl Cr	Disets Dr		Cr	Payable Cr	Ledger Cr
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
				<u>2,282.50</u>		<u>12,233.70</u>	<u>611.69</u>	<u>8.91</u>	<u>15,136.80</u>