

PURCHASE JOURNAL

Inv Date	Name of Supplier	Inv #	Terms	F	Accts Payable		HST-ITC Dr	Purchases Dr	Office Supplies Dr	W'hse Supplies Dr	Other Accounts		Amount
					Cr	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>

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Inv Date	Name of Supplier	Inv #	Terms	F	Accts Payable		HST-ITC Dr	Purchases Dr	Office Supplies Dr	W'hse Supplies Dr	Other Accounts		Amount
					Cr	Dr					Account	Dr	
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

Manual Bookkeeping - 8th Edition

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

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	
		17,302.41	17,302.41
		17,302.41	17,302.41

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
		17,302.41
		17,302.41

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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>

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>

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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		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>

CASH PAYMENTS JOURNAL

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Date	Account Debit	Memo	F	Accts Payable Dr	Purch Discts Cr	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
				1,131.00		416.00	219.68	1,438.50	3,205.18	

CASH PAYMENTS JOURNAL

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Date	Account Debit	Memo	F	Accts Payable Dr	Purch Discts Cr	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
				1,131.00		416.00	73.23	1,438.50	3,058.73	

CASH PAYMENTS JOURNAL

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Date	Account Debit	Memo	F	Accts Payable Dr	Purch Discts Cr	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
				1,131.00		416.00	73.23	1,501.41	3,121.64	

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Inv Date	Name of Supplier	Inv #	Terms	F	Accts Payable		Purchases Dr	Office Supplies	W'hse Supplies	Other Accounts		Amount
					Cr	HST-ITC Dr		Dr	Dr	Dr	Account Dr	
20xx July 2	Appleton Co.	212	n/10		565.00	65.00	500.00					
3	Levi Suppliers	190	n/30		339.00	39.00		110.00	190.00			
3	Winner Warehouse	63	n/10		1,356.00	156.00				Office Furniture		1,200.00
13	Lex Copy Center	41	n/10		101.70	11.70				Advertising Exp		90.00
13	Appleton Co.	234	n/10		768.40	88.40	680.00					
17	Winner Warehouse	79	n/30		593.25	68.25				Office Furniture		525.00
					<u>3,723.35</u>	<u>428.35</u>	<u>1,180.00</u>	<u>110.00</u>	<u>190.00</u>			<u>1,815.00</u>

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Date	Account Debit	Memo	F	Accts Payable Dr	Purch Discts Cr	Purchases Dr	HST-ITC Dr	General Ledger Dr	Bank Cr	Chq #
20xx										
July 12	Appleton Co.	on #212		565.00					565.00	123
13	Levi Suppliers	on #190		339.00					339.00	124
15	Winner Warehouse	on #63		1,356.00					1,356.00	125
16	Insurance Prepaid	1-yr policy						175.00	175.00	126
20	Purchases	Daigle Co.				920.00	119.60		1,039.60	127
23	Lex Copy Center	on #41		101.70					101.70	128
23	Appleton Co.	on #234		768.40					768.40	129
28	Winner Warehouse	on #79		300.00					300.00	130
29	Utilities Expense	elect.					15.86	122.00	137.86	131
				3,430.10		920.00	135.46	297.00	4,782.56	