

SALES JOURNAL

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Date	Name of Customer	Inv #	Terms	F	Accounts	Sales	HST
					Receivable	Cr	Payable
					Dr	Cr	Cr
20xx							
Oct 3	Alfred Mayer	25	30 d		316.40	280.00	36.40
8	Malcolm Cheeter	26	30 d		350.30	310.00	40.30
8	Alfred Mayer	25CN			(84.75)	(75.00)	(9.75)
9	Malcolm Cheeter	26CN			(90.40)	(80.00)	(10.40)
12	Marten Thuli	27	30 d		638.45	565.00	73.45
14	Marten Thuli	27CN			(113.00)	(100.00)	(13.00)
21	Alfred Mayer	28	30 d		367.25	325.00	42.25
23	Alfred Mayer	28CN			(141.25)	(125.00)	(16.25)
27	Wallace Lu	29	30 d		485.90	430.00	55.90
28	Wallace Lu	29CN			(152.55)	(135.00)	(17.55)
					<u>1,576.35</u>	<u>1,395.00</u>	<u>181.35</u>

Chapter 7: Exercise 2**Manual Bookkeeping - 8th Edition**

20xx			
Oct 8	Sales Returns & Allowances	75.00	
	HST Payable	9.75	
	A/R Alfred Mayer		84.75
	Issued c/n #25CN for good returned.		
9	Sales Returns & Allowances	80.00	
	HST Payable	10.40	
	A/R Malcolm Cheeter		90.40
	Issued c/n #26CN for damaged goods.		
14	Sales Returns & Allowances	100.00	
	HST Payable	13.00	
	A/R Marten Thuli		113.00
	Issued c/n #27CN for defective goods.		
23	Sales Returns & Allowances	125.00	
	HST Payable	16.25	
	A/R Alfred Mayer		141.25
	Issued c/n #28CN for damaged goods.		
28	Sales Returns & Allowances	135.00	
	HST Payable	17.55	
	A/R Wallace Lu		152.55
	Issued c/n #29CN for goods returned.		

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								
Oct 3	Alfred Mayer	25	30 d		313.60	280.00	14.00	19.60
8	Malcolm Cheeter	26	30 d		347.20	310.00	15.50	21.70
8	Alfred Mayer	25CN			(84.00)	(75.00)	(3.75)	(5.25)
9	Malcolm Cheeter	26CN			(89.60)	(80.00)	(4.00)	(5.60)
12	Marten Thuli	27	30 d		632.80	565.00	28.25	39.55
14	Marten Thuli	27CN			(112.00)	(100.00)	(5.00)	(7.00)
21	Alfred Mayer	28	30 d		364.00	325.00	16.25	22.75
23	Alfred Mayer	28CN			(140.00)	(125.00)	(6.25)	(8.75)
27	Wallace Lu	29	30 d		481.60	430.00	21.50	30.10
28	Wallace Lu	29CN			(151.20)	(135.00)	(6.75)	(9.45)
					<u>1,562.40</u>	<u>1,395.00</u>	<u>69.75</u>	<u>97.65</u>

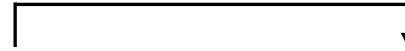
Chapter 7: Exercise 4

Manual Bookkeeping - 8th Edition

20xx			
Oct 8	Sales Returns & Allowances	75.00	
	GST Payable	3.75	
	PST Payable	5.25	
	A/R Alfred Mayer		84.00
	Issued c/n #25CN for good returned.		
9	Sales Returns & Allowances	80.00	
	GST Payable	4.00	
	PST Payable	5.60	
	A/R Malcolm Cheeter		89.60
	Issued c/n #26CN for damaged goods.		
14	Sales Returns & Allowances	100.00	
	GST Payable	5.00	
	PST Payable	7.00	
	A/R Marten Thuli		112.00
	Issued c/n #27CN for defective goods.		
23	Sales Returns & Allowances	125.00	
	GST Payable	6.25	
	PST Payable	8.75	
	A/R Alfred Mayer		140.00
	Issued c/n #28CN for damaged goods.		
28	Sales Returns & Allowances	135.00	
	GST Payable	6.75	
	PST Payable	9.45	
	A/R Wallace Lu		151.20
	Issued c/n #29CN for goods returned.		

Chapter 7: Exercise 5

Manual Bookkeeping - 8th Edition



Invoice Date	Invoice Amount	Terms	Discount Date	Credit Notes	Discount Amounts	Amount Received	Calculations for discounts:
Jan 3	425.50	2/10,n/30	Jan 13		8.10	417.40	$405.24 \times 2\% = 8.10$
5	230.25	n/30	--	30.25		200.00	
7	99.75	1/10,n/20	Jan 17	10.00	0.85	88.90	$(95.00 - 9.52) \times 1\% = 0.85$
9	137.75	3/20,n/30	Jan 29			137.75	
12	393.75	2/10,n/30	Jan 22	15.00	7.21	371.54	$(375.00 - 14.29) \times 2\% = 7.21$
15	186.95	2/15,n/30	Jan 30			186.95	
19	73.50	1/10,n/30	Jan 29	8.50	0.62	64.38	$(70.00 - 8.10) \times 1\% = 0.62$
23	267.75	2/5,n/15	Jan 28		5.10	262.65	$255.00 \times 2\% = 5.10$
24	50.65	n/20	--			50.65	
29	157.50	2/10,n/30	Feb 8	14.00	2.73	140.77	$(150.00 - 13.33) \times 2\% = 2.73$
	<u>2,023.35</u>			<u>77.75</u>	<u>24.61</u>	<u>1,920.99</u>	

CASH RECEIPTS JOURNAL

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Date	Account Credit	Memo	F	Accts	Sales	Sales	GST	PST	General	Bank
				Recbl	Discts		Cr	Payable	Payable	Ledger
				Cr	Dr	Cr	Cr	Cr	Cr	
^{20xx} Dec 2	Emmett Little	on #456		1,370.88	24.48					1,346.40
6	P.J. Krub	on #480		385.28	3.44					381.84
9	Robert Dindaeng	on #477		728.00	19.50					708.50
15	Anna Aranya	on #481		887.04	15.84					871.20
19	C. Ratchada	on #488		1,624.00	14.50					1,609.50
20	N. Bangkaen	on #490		497.28	8.88					488.40
				<u>5,492.48</u>	<u>86.64</u>				-	<u>5,405.84</u>

CASH RECEIPTS JOURNAL

Page: CR2

Date	Account Credit	Memo	F	Accts	Sales	Sales	HST	General	Bank
				Recbl	Discts		Payable	Ledger	Dr
				Cr	Dr	Cr	Cr	Cr	Dr
20xx									
Dec 2	Emmett Little	on #456		1,383.12	24.48				1,358.64
6	P.J. Krub	on #480		388.72	3.44				385.28
9	Robert Dindaeng	on #477		734.50	19.50				715.00
15	Anna Aranya	on #481		894.96	15.84				879.12
19	C. Ratchada	on #488		1,638.50	14.50				1,624.00
20	N. Bangkaen	on #490		501.72	8.88				492.84
				<u>5,541.52</u>	<u>86.64</u>				<u>5,454.88</u>

PURCHASE JOURNAL

Inv Date	Name of Supplier	Inv #	Terms	F	Accts	Purchases	15%	Supplies	Other Accounts			
					Payable Cr	Dr	HST-ITC Dr	Dr	Account Dr	F	Amount	
20xx June 2	I.P.Lipton	225	2/10,n/30		2,875.00	2,500.00	375.00					
8	I.P.Lipton	225cn			(212.75)	(185.00)	(27.75)					
9	Marshall Supplies	34	n/30		189.75		24.75	165.00				
13	Marshall Supplies	34cn			(20.70)		(2.70)	(18.00)				
19	T.E. Tanjer	804	n/30		1,058.00	920.00	138.00					
24	T.E. Tanjer	804cn			(21.62)	(18.80)	(2.82)					
					<u>3,867.68</u>	<u>3,216.20</u>	<u>504.48</u>	<u>147.00</u>				

PURCHASE JOURNAL

Inv Date	Name of Supplier	Inv #	Terms	F	Accts Payable			Other Accounts			
					Cr	Purchases Dr	GST-ITC Dr	Supplies Dr	Account Dr	F	Amount
20xx June 2	I.P.Lipton	225	2/10,n/30		2,625.00	2,500.00	125.00				
	8 I.P.Lipton	225cn			(194.25)	(185.00)	(9.25)				
	9 Marshall Supplies	34	n/30		183.15		8.25	174.90			
	13 Marshall Supplies	34cn			(19.98)		(0.90)	(19.08)			
	19 T.E. Tanjer	804	n/30		966.00	920.00	46.00				
	24 T.E. Tanjer	804cn			(19.74)	(18.80)	(0.94)				
					<u>3,540.18</u>	<u>3,216.20</u>	<u>168.16</u>	<u>155.82</u>			

Chapter 7: Exercise 10

Manual Bookkeeping - 8th Edition

20xx			
July 6	A/P Wyncott Ltd.	409.34	
	Purchase Rtns & Allowances		362.25
	HST-ITC		47.09
	damaged goods		
12	A/P Blacq & Bleu Co.	98.88	
	Purchase Rtns & Allowances		87.50
	HST-ITC		11.38
	defective mdse on inv #944.		
14	A/P Gardier Office Hut	29.83	
	Office Supplies Expense		26.40
	HST-ITC		3.43
	damaged supplies on inv #61		
17	A/P Modern Furniture Co.	627.15	
	Office Furniture		555.00
	HST-ITC		72.15
	returned damaged desk on inv #79.		
20	A/P LeBeau Co.	847.50	
	Purchase Rtns & Allowances		750.00
	HST-ITC		97.50
	returned mdse on inv #866.		
21	A/P DIY Workshop	79.10	
	Purchase Rtns & Allowances		70.00
	HST-ITC		9.10
	returned mdse on inv #044.		

Chapter 7: Exercise 11

Manual Bookkeeping - 8th Edition

20xx			
July 6	A/P Wyncott Ltd.	380.36	
	Purchase Rtns & Allowances		362.25
	GST-ITC		18.11
	damaged goods		
12	A/P Blacq & Bleu Co.	91.88	
	Purchase Rtns & Allowances		87.50
	GST-ITC		4.38
	defective mdse on inv #944.		
14	A/P Gardier Office Hut	29.83	
	Office Supplies Expense		28.51
	GST-ITC		1.32
	damaged supplies on inv #61		
17	A/P Modern Furniture Co.	627.15	
	Office Furniture		599.40
	GST-ITC		27.75
	returned damaged desk on inv #79.		
20	A/P LeBeau Co.	787.50	
	Purchase Rtns & Allowances		750.00
	GST-ITC		37.50
	returned mdse on inv #866.		
21	A/P DIY Workshop	73.50	
	Purchase Rtns & Allowances		70.00
	GST-ITC		3.50
	returned mdse on inv #044.		

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 3	Sales					640.00	83.20		723.20
7	Purch Ret & Allow	refund						78.50	
	GST-ITC							10.21	88.71
10	Office Supplies Exp	refund						45.00	
	GST-ITC							5.85	50.85
14	Utilities Expense	refund						13.50	
	GST-ITC							1.76	15.26
17	Purch Ret & Allow	refund						110.00	
	GST-ITC							14.30	124.30
22	Purch Ret & Allow	refund						88.00	
	GST-ITC							11.44	99.44
						640.00	83.20	378.55	1,101.75

CASH RECEIPTS JOURNAL

Page: CR4

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										
Oct 3	Sales					640.00	32.00	44.80		716.80
7	Purch Ret & Allow	refund							78.50	
	GST-ITC								3.93	82.43
10	Office Supplies Exp	refund							48.15	
	GST-ITC								2.25	50.40
14	Utilities Expense	refund							14.45	
	GST-ITC								0.68	15.12
17	Purch Ret & Allow	refund							110.00	
	GST-ITC								5.50	115.50
22	Purch Ret & Allow	refund							88.00	
	GST-ITC								4.40	92.40
						640.00	32.00	44.80	355.85	1,072.65

CASH PAYMENTS JOURNAL

Date	Account Debit	Memo	F	Accts	Purch	Purchases	GST-ITC	General	Bank	Chq
				Payable	Discts			Ledger		
				Dr	Cr	Dr	Dr	Dr	Cr	#
20xx										
Aug 5	XL Industries	on #65		241.50	4.60				236.90	41
12	Midwest Suppliers	on #896		682.50	19.50				663.00	42
13	Sarakham Ltd.	on #456		215.25	2.05				213.20	43
21	FDT Manufacturing	on #224		380.10	7.24				372.86	44
23	Passmann Co.	on #67		741.30	7.06				734.24	45
26	Castle Builders	on #008		510.30	14.58				495.72	46
				<u>2,770.95</u>	<u>55.03</u>				<u>2,715.92</u>	

Discount Calculation:

 $(\text{amount} \times 100 / 105) \times \text{disct\%} = \discount

CASH PAYMENTS JOURNAL

Date	Account Debit	Memo	F	Accts	Purch	Purchases	GST-ITC	General	Bank	Chq
				Payable	Discts			Ledger		
				Dr	Cr	Dr	Dr	Dr	Cr	#
20xx										
Aug 5	XL Industries	on #65		241.50	4.27				237.23	41
12	Midwest Suppliers	on #896		682.50	18.12				664.38	42
13	Sarakham Ltd.	on #456		215.25	1.90				213.35	43
21	FDT Manufacturing	on #224		380.10	6.73				373.37	44
23	Passmann Co.	on #67		741.30	6.56				734.74	45
26	Castle Builders	on #008		510.30	13.55				496.75	46
				2,770.95	51.13				2,719.82	

Discount Calculation:

 $(\text{amount} \times 100 / 113) \times \text{disct\%} = \discount

CASH PAYMENTS JOURNAL

Date	Account Debit	Memo	F	Accts	Purch	Purchases	GST-ITC	General	Bank	Chq
				Payable	Discts			Ledger		
				Dr	Cr	Dr	Dr	Dr	Cr	#
20xx										
Aug 5	XL Industries	on #65		241.50	4.27				237.23	41
12	Midwest Suppliers	on #896		682.50	18.12				664.38	42
13	Sarakham Ltd.	on #456		215.25	1.90				213.35	43
21	FDT Manufacturing	on #224		380.10	6.73				373.37	44
23	Passmann Co.	on #67		741.30	6.56				734.74	45
26	Castle Builders	on #008		510.30	13.55				496.75	46
				2,770.95	51.13				2,719.82	

Discount Calculation:

 $(\text{amount} \times 100 / 113) \times \text{disct\%} = \discount

CASH RECEIPTS JOURNAL

Date	Account Credit	Memo	F	Accts Recl Cr	Sales Discts Dr	Sales Cr	GST Payable Cr	General Ledger Cr	Bank Dr
20xx									
Nov 8	Sellers & Shaw	on #665		1,900.50	54.30				1,846.20
9	William Wight	on #649		372.75	10.65				362.10
14	Purch Rtns & Allow	refund						53.00	
	GST-ITC							2.65	55.65
14	Cambridge Auto Sales	on #683		325.50					325.50
25	Peter Seung	on #694		631.47	18.04				613.43
30	Office Supplies Exp	refund						40.00	
	GST-ITC							2.00	42.00
				<u>3,230.22</u>	<u>82.99</u>			<u>97.65</u>	<u>3,244.88</u>

CASH PAYMENTS JOURNAL

Date	Account Debit	Memo	F	Accts Payable Dr	Purch Discts Cr	Purchases Dr	GST-ITC Dr	General Ledger Dr	Bank Cr	Chq #
20xx										
Nov 4	Natchke Fabrics	on #367		660.45	12.58				647.87	70
6	Robinson Ltd.	on #112		419.00					419.00	71
8	Sales Rtns & Allow	refund						64.90		
	GST Payable							3.25	68.15	72
12	Walton Fixtures Ltd	on #9029		302.40	2.88				299.52	73
17	Sales Rtns & Allow	refund						71.40		
	GST Payable							3.57	74.97	74
20	The Stationery Store	on #1012		766.50					766.50	75
24	Dahl Services	on #0039		220.50	4.20				216.30	76
				<u>2,368.85</u>	<u>19.66</u>			<u>143.12</u>	<u>2,492.31</u>	

CASH RECEIPTS JOURNAL

Date	Account Credit	Memo	F	Accts Recl Cr	Sales Discts Dr	Sales Cr	HST Pay. Cr	General Ledger Cr	Bank Dr
20xx									
Nov 8	Sellers & Shaw	on #665		1,900.50	50.46				1,850.04
9	William Wight	on #649		372.75	9.90				362.85
14	Purch Rtns & Allow	refund						53.00	
	HST-ITC							6.89	59.89
14	Cambridge Auto Sales	on #683		325.50					325.50
25	Peter Seung	on #694		631.47	16.76				614.71
30	Office Supplies Exp	refund						40.00	
	HST-ITC							6.89	46.89
				<u>3,230.22</u>	<u>77.12</u>			<u>106.78</u>	<u>3,259.88</u>

CASH PAYMENTS JOURNAL

Date	Account Debit	Memo	F	Accts Payable Dr	Purch Discts Cr	Purchases Dr	HST-ITC Dr	General Ledger Dr	Bank Cr	Chq #
20xx										
Nov 4	Natchke Fabrics	on #367		660.45	11.69				648.76	70
6	Robinson Ltd.	on #112		419.00					419.00	71
8	Sales Rtns & Allow	refund						64.90		
	HST Payable							8.44	73.34	72
12	Walton Fixtures Ltd	on #9029		302.40	2.68				299.72	73
17	Sales Rtns & Allow	refund						71.40		
	GST Payable							9.28	80.68	74
20	The Stationery Store	on #1012		766.50					766.50	75
24	Dahl Services	on #0039		220.50	3.90				216.60	76
				<u>2,368.85</u>	<u>18.27</u>			<u>154.02</u>	<u>2,504.60</u>	