

PURCHASE JOURNAL										PJ 3		
Account Credit						Account Debit						
Invoice Date	Name of Supplier	Inv No	Terms	F	Accounts Payable	Purchases Paint & Supplies	Purchases Wallpaper	GST-ITC	Other Accounts			
									Account	F.	Amount	
20--												
Apr 6	Rainbow Supplies	66	1/10,n/30	253	3,780.00	3,600.00		180.00				
12	Major Office Supplies	167	n/30	251	548.05			24.25		Furniture & Equipment	123	523.80
15	Coleman Industries	430	n/30	250	4,830.00	2,600.00	2,000.00	230.00				
					9,158.05	6,200.00	2,000.00	434.25				523.80
					(201)	(504)	(505)	(207)				

SALES JOURNAL										SJ 3	
Date	Name of Customer	Inv No	Terms	F	Accounts Rec. Dr.	Sales Paint & Supplies Cr.	Sales Wallpaper Cr.	GST Pay. Cr.	PST Pay. Cr.		
20--											
Apr 10	Dayson & Son	7	2/10,n/30	151	1,638.50	1,450.00		72.50	116.00		
14	Dayson & Son	7cn		151	(90.40)	(80.00)		(4.00)	(6.40)		
21	Jay-Mar Co.	8	2/10,n/30	152	508.50		450.00	22.50	36.00		
					2,056.60	1,370.00	450.00	91.00	145.60		
					(105)	(401)	(402)	(206)	(208)		

CASH RECEIPTS JOURNAL												CRJ 3	
Date	Account Cr.	Memo	F.	Accounts Rec. Cr.	Sales Disc. Dr.	Sales Paint & Supplies Cr.	Sales Wallpaper Cr.	GST Payable Cr.	PST Payable Cr.	General Ledger Cr.	Bank Dr.		
20--													
Apr 15	(Cash sales)		--			4,800.00	2,200.00	350.00	560.00			7,910.00	
17	Beavis & Sons	on invoice 6	150	548.05								548.05	
20	Dayson & Son	on invoice 7 -2%	151	1,548.10	27.40							1,520.70	
30	(Cash sales)		--			8,200.00	2,000.00	510.00	816.00			11,526.00	
						2,096.15	27.40	13,000.00	4,200.00	860.00	1,376.00	21,504.75	
						(105)	(406)	(401)	(402)	(206)	(208)	(101)	

Trial Balance

KBC Decorating Company			
Trial Balance			
April 30, 20--			
101	Bank	58,953.23	
105	Accounts Receivable Control	508.50	
108	Insurance Prepaid	907.20	
123	Furniture & Equipment	8,584.28	
125	Vehicles	15,000.00	
127	Tools & Equipment	1,697.76	
201	Accounts Payable Control		9,158.05
206	GST Payable		951.00
207	GST-ITC	609.50	
208	PST Payable		1,521.60
301	Capital, Henri Martin		30,000.00
303	Capital, Wes Corbett		30,000.00
401	Sales Paint & Supplies		50,275.00
402	Sales Wallpaper		20,875.00
406	Sales Discounts	49.40	
410	PST Commission Revenue		208.52
504	Purchases Paint & Supplies	30,700.00	
505	Purchases Wallpaper	10,600.00	
507	Purchase Discounts		32.00
508	Freight In	240.84	
531	Advertising Expense	675.00	
535	Delivery Expense	440.64	
537	Donation Expense	500.00	
541	Office Supplies Expense	529.20	
543	Rent Expense	10,000.00	
544	Telephone Expense	742.50	
545	Utilities Expense	2,056.32	
546	Warehouse Supplies Expense	226.80	
		<u>143,021.17</u>	<u>143,021.17</u>
Schedule of Accounts Receivable			
152	Jay-Mar Co.	508.50	
		<u>508.50</u>	
Schedule of Accounts Payable			
250	Coleman Industries		4,830.00
251	Major Office Supplies		548.05
253	Rainbow Supplies		3,780.00
			<u>9,158.05</u>

GST Tax Return for Jan-Feb-Mar, 20xx					
Line					
101	Sales & Other Revenue	52,130.00	←	Sales--Paint&Suppl	35,905.00
103	GST Collected & Collectible	2,606.50		Sales--Wallpaper	16,225.00
104	Adjustment(s)	-			52,130.00
105	Total GST & Adjustments	2,606.50			
106	Input Tax Credits (ITCs)	2,288.53			
107	Adjustment(s)	-			
108	Total ITCs & Adjustments	2,288.53			
109	Net Tax	317.97			
110	Installments	-			
111	Rebates	-			
112	Total Other Credits	-			
113	Balance	317.97			
114	Refund Claimed				
115	Payment Enclosed	317.97			