

Accounting Notes

Special Journals

Special Journals:

| Journals | Use to record | Posting References |
|----------------------------|------------------------|--------------------|
| Sales Journal | Sales on account | S |
| Cash Receipts Journal | all receipts of cash | CR |
| Purchases Journal | Purchases on account | P |
| Cash Disbursements Journal | all payments of cash | CD |
| General Journal | all other transactions | J |

| Sales Journal | | | | | Page 1 |
|---------------|-------------|-----------------|-----------|-------------------------------|---------------------------|
| Date | Invoice No. | Account Debited | Post Ref. | Acct Rec. Dr Sales Rev. Cr | COGS Dr. Inventory Cr. |
| Nov. 1 | ## | Customer š Name | | xxxx | xxxx |
| 2 | ## | Customer š Name | | xxxx | xxxx |
| 13 | ## | Customer š Name | | xxxx | xxxx |
| 27 | ## | Customer š Name | | xxxx | xxxx |
| 30 | | Totals | | xxxxx | xxxxx |
| | | | | (112 / 400) | (### / 131) |

Individual entries are posted daily to the Subsidiary Ledger

Totals are posted at the end of the month to the General Ledger

Subsidiary Ledger

| Customer Name | | | | |
|---------------|----------|-----|----|---------|
| Date | Jrnl Ref | Dr | Cr | Balance |
| Nov 1 | S.1 | xxx | | xxx |
| 2 | S.1 | xxx | | xxxx |
| | | | | |

General Ledger

| Accounts Receivable | | | | No. 112 |
|---------------------|----------|------|----|------------|
| Date | Jrnl Ref | Dr | Cr | Dr Balance |
| Nov 31 | S.1 | xxxx | | xxxx |
| | | | | |
| | | | | |

Accounting Notes

Special Journals

Cash Receipts Journal

| Date | Debits | | Credits | | | | Amount | COGS Dr Inventory Cr |
|--------|--------|------------|-----------|------------|------------|------------|--------|-------------------------|
| | Cash | Sales Disc | Acct Rec. | Sales Rev. | Acct Title | Post. Ref. | | |
| Nov 11 | xxxx | | | xxxx | | | | xxxx |
| 14 | xxxx | xx | xxxx | | Cust. Name | | | |
| 17 | xxxx | | | xxxx | | | | xxxx |
| 20 | xxxx | | xxxx | | Cust. Name | | | |
| 23 | xxxx | | | | Supplies | 114 | xxxx | |
| 30 | xxxxx | xx | xxxxx | xxxxx | Totals | | xxxx | xxxxx |
| | (111) | (402) | (112) | (400) | | | (X) | (511 / 131) |

Totals Posted at the end of the month to the General Ledger

Posted Daily to Subsidiary Ledger

Posted Daily to the General Ledger

Total Not Posted

Totals Posted at end of month to General Ledger

A/R Subsidiary Ledger

| Customer's Name | | | | |
|-----------------|-----------|-----|-----|---------|
| Date | Jrnl Ref. | Dr | Cr | Balance |
| Nov 1 | S.1 | xxx | | xxx |
| 2 | S.1 | xxx | | xxxx |
| 14 | CR.1 | | xxx | xxx |

General Ledger

| Supplies No. 114 | | | | |
|------------------|-----------|----|-----|------------|
| Date | Jrnl Ref. | Dr | Cr | Dr Balance |
| Nov 1 | | | | xxxx |
| 23 | CR.1 | | xxx | xxx |

General Ledger

| Cash No. 111 | | | | |
|--------------|-----------|-------|----|------------|
| Date | Jrnl Ref. | Dr | Cr | Dr Balance |
| Nov 1 | | | | xxxxx |
| 30 | CR.1 | xxxxx | | xxxxx |

Accounting Notes

Special Journals

Purchases Journal

| Date | Acct Credited | Terms | Post Ref | Credit | | | Debits | | |
|-------|---------------|------------|----------|------------|------|----------|---------------|----------|------|
| | | | | Acct. Pay. | Inv. | Supplies | Other Account | | |
| | | | | | | | Acct Title | Post Ref | Amt |
| Nov 1 | Creditor | 2/10, n/30 | | xxx | xxx | | | | |
| 3 | Creditor | n/eom | | xxx | | xxx | | | |
| 12 | Creditor | --- | | xxxx | | | Truck | 121 | xxxx |
| 30 | Totals | | | xxxxx | xxx | xxx | | | xxxx |

(211)
(131)
(114)
(X)

Posted Daily to the
Subsidiary Ledger

Totals Posted at the end of
the month to the General Ledger

Total
not posted

Individual entries posted
daily to General Ledger

A/P Subsidiary Ledger

| Creditor š Name | | | | |
|-----------------|-----------|-----|-----|---------|
| Date | Jrnl Ref. | Dr. | Cr. | Balance |
| Oct 31 | | | | xxx |
| Nov 1 | P.1 | | xxx | xxxx |
| | | | | |
| | | | | |

General Ledger

| Accounts Payable | | | | No. 211 | |
|------------------|-----------|----|-------|------------|--|
| Date | Jrnl Ref. | Dr | Cr | Cr Balance | |
| Nov 30 | P.1 | | xxxxx | xxxxx | |
| | | | | | |
| | | | | | |

| Truck | | | | No. 121 | |
|--------|-----------|------|----|------------|--|
| Date | Jrnl Ref. | Dr | Cr | Dr Balance | |
| Nov 12 | P.1 | xxxx | | xxxx | |
| | | | | | |
| | | | | | |

Accounting Notes

Special Journals

Cash Disbursements Journal

Page 1

| Date | Chk No. | Account Debited | Post Ref. | Debits | | Credits | |
|-------|---------|-----------------|-----------|-------------|------------|-----------|-------|
| | | | | Other Acct. | Acct. Pay. | Inventroy | Cash |
| Nov 1 | 101 | Company Name | | | xxx | | xxxx |
| 9 | 102 | Company Name | | | xxxx | xx | xxxx |
| 11 | 103 | Supplies | 114 | xxx | | | xxx |
| 30 | | Totals | | xxx | xxxx | xx | xxxx |
| | | | | (X) | (211) | (131) | (111) |

Individual entries posted daily to the General Ledger

Total Not Posted

Individual entries posted daily to subsidiary ledger

Totals Posted at the end of the month to the General Ledger

Accounts Payable Subsidiary Ledger

| Creditor's Name | | | | |
|-----------------|-----------|-----|-----|---------|
| Date | Jrnl Ref. | Dr. | Cr. | Balance |
| Oct 31 | | | | xxx |
| Nov 1 | P.1 | | xxx | xxxx |
| 1 | CD.1 | xxx | | xxx |

General Ledger

| Accounts Payable | | | | No. 211 | |
|------------------|-----------|------|--------|------------|--|
| Date | Jrnl Ref. | Dr | Cr | Cr Balance | |
| Nov 30 | P.1 | | xxxxxx | xxxxxx | |
| 30 | CD.1 | xxxx | | xxxx | |

| Supplies | | | | No. 114 | |
|----------|-----------|-----|-----|------------|--|
| Date | Jrnl Ref. | Dr | Cr | Dr Balance | |
| Nov 1 | | | | xxxx | |
| 23 | CR.1 | | xxx | xxx | |
| 30 | CD.1 | xxx | | xxx | |