



JOURNALIZING A DEBIT CARD TRANSACTION

September 5. Purchased supplies, \$24.00, using debit card.
Memorandum No. 12.

GENERAL JOURNAL												PAGE 17	
DATE		ACCOUNT TITLE				DOC. NO.	POST. REF.	DEBIT		CREDIT			
12	5	Supplies			M12		24	00				12	
13		Cash							24	00		13	
14												14	

1. Write the date.
2. Write the title of the account debited. Record the amount debited.
3. Write the title of the account credited. Record the amount credited.
4. Write the source document number in the Doc. No. column.