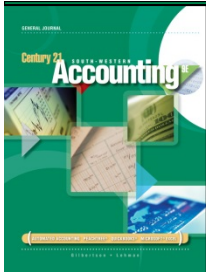


POSTING AN AMOUNT FROM THE DEBIT COLUMN OF A GENERAL JOURNAL

GENERAL JOURNAL										PAGE 1	
DATE	ACCOUNT TITLE		DOC. NO.	POST. REF.	DEBIT		CREDIT				
1 Aug. 20--	1	Cash	R1	110	500000					1	
2		Kim Park, Capital						500000		2	
3										3	

ACCOUNT Cash						ACCOUNT NO. 110	
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE		
					DEBIT	CREDIT	
1 Aug. 20--		G1	500000		500000		

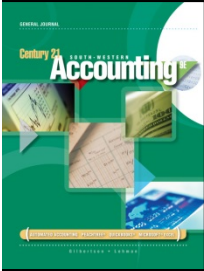
1. Write the date.
2. Write the journal page number.
3. Write the debit amount.
4. Write the new account balance.
5. Return to the journal and write the account number.



POSTING AN AMOUNT FROM THE CREDIT COLUMN OF A GENERAL JOURNAL

GENERAL JOURNAL							PAGE 1	
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT	CREDIT			
1 Aug. 1	Cash	R1	110	500000			1	
2	Kim Park, Capital		310		500000		2	
ACCOUNT <i>Kim Park, Capital</i>							ACCOUNT NO. 310	
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE			
					DEBIT	CREDIT		
Aug. 1		G1		500000		500000		

1. Write the date.
2. Write the journal page number.
3. Write the credit amount.
4. Write the new account balance.
5. Return to the journal and write the account number.

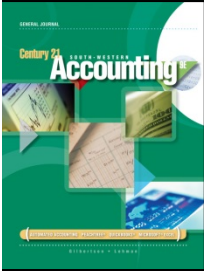


POSTING A DEBIT AMOUNT TO AN ACCOUNT WITH A DEBIT BALANCE

GENERAL JOURNAL							PAGE 1
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT	CREDIT		
7	7 <i>Supplies</i>	M1	150	500 00		7	
8	<i>Accounts Payable—Supply Depot</i>		210		500 00	8	

ACCOUNT <i>Supplies</i>		ACCOUNT NO. 150				
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
²⁰⁻ Aug. 3		G1	275 00		275 00	
7		G1	500 00		775 00	

1. Write the date.
2. Write the journal page number.
3. Write the debit amount.
4. Write the new account balance.
5. Return to the journal and write the account number.



POSTING A DEBIT AMOUNT TO AN ACCOUNT WITH A CREDIT BALANCE

GENERAL JOURNAL							PAGE 1
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT	CREDIT		
9	11 Accounts Payable—Supply Depot	C3	210	300 00		9	
10	Cash				300 00	10	

ACCOUNT		Accounts Payable—Supply D			ACCOUNT NO. 210	
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-Aug. 7		G1		500 00		500 00
11		G1	300 00			200 00

1. Write the date.
2. Write the journal page number.
3. Write the debit amount.
4. Write the new account balance.
5. Return to the journal and write the account number.