

4-1, 4-2, 4-3, and 4-4 WORK TOGETHER, pp. 71, 75, 81, 87

- 4-1 Journalizing entries into a five-column journal
- 4-2 Journalizing entries into a five-column journal
- 4-3 Journalizing transactions that affect owner's equity into a five-column journal
- 4-4 Proving and ruling a journal

| DATE | ACCOUNT TITLE | DOC. NO. | POST. REF. | GENERAL | | SALES | | CASH | | PAGE |
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WORK TOGETHER (concluded)

| DATE | ACCOUNT TITLE | DOC. NO. | POST. REF. | 1 | | 2 | | 3 | | 4 | | 5 | |
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Prove page 1 of the journal:

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| General | Debit | Credit | |
| Sales | Column Totals | Column Totals | |
| Cash | | | |
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Prove page 2 of the journal:

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|---------------|---------------|---------------|--|
| General | Debit | Credit | |
| Sales | Column Totals | Column Totals | |
| Cash | | | |
| Totals | | | |

Prove cash:

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| Cash on hand at the beginning of the month | |
| Plus total cash received during the month | |
| Equals Total | |
| Less total cash paid during the month | |
| Equals cash balance at the end of the month | |
| Checkbook balance on the next unused check stub | |

Extra form

| DATE | | ACCOUNT TITLE | DOC. NO. | POST. REF. | 1 | | 2 | | 3 | 4 | | 5 |
|------|--|---------------|----------|------------|---------|--------|-------|--------|--------------|--------------|--------|---|
| | | | | | GENERAL | | CASH | | | SALES CREDIT | CASH | |
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4-1, 4-2, 4-3, and 4-4 ON YOUR OWN, pp. 71, 75, 81, 87

- 4-1 Journalizing entries into a five-column journal
- 4-2 Journalizing entries into a five-column journal
- 4-3 Journalizing transactions that affect owner's equity into a five-column journal
- 4-4 Proving and ruling a journal

| DATE | ACCOUNT TITLE | DOC. NO. | POST. REF. | GENERAL | | SALES CREDIT | | CASH | | PAGE |
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4-1, 4-2, 4-3, and 4-4 APPLICATION PROBLEMS, pp. 89, 90

- 4-1 Journalizing transactions into a five-column journal
- 4-2 Journalizing buying insurance, buying on account, and paying on account
- 4-3 Journalizing transactions that affect owner's equity and receiving cash on account
- 4-4 Proving and ruling a journal

| JOURNAL | PAGE | | | | | | | | | |
|---------|------|---------------|----------|------------|-------|--------|-------|--------|-------|--------|
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Extra form

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| DATE | ACCOUNT TITLE | DOC. NO. | POST. REF. | GENERAL | | SALES CREDIT | CASH | | |
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PAGE 5

4-4 APPLICATION PROBLEM (concluded)

JOURNAL

PAGE 5

| DATE | ACCOUNT TITLE | DOC. NO. | POST. REF. | GENERAL | | SALES CREDIT | CASH | |
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Prove page 1 of the journal:

| Column | Debit Column Totals | Credit Column Totals |
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| General | _____ | _____ |
| Sales | _____ | _____ |
| Cash | _____ | _____ |
| Totals | _____ | _____ |

Prove page 2 of the journal:

| Column | Debit Column Totals | Credit Column Totals |
|---------------|------------------------|-------------------------|
| General | _____ | _____ |
| Sales | _____ | _____ |
| Cash | _____ | _____ |
| Totals | _____ | _____ |

Prove cash:

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| Cash on hand at the beginning of the month | _____ |
| Plus total cash received during the month | _____ |
| Equals Total | _____ |
| Less total cash paid during the month | _____ |
| Equals cash balance at the end of the month | _____ |
| Checkbook balance on the next unused check stub | _____ |

Extra form

| DATE | | ACCOUNT TITLE | DOC. NO. | POST. REF. | GENERAL | | SALES CREDIT | CASH | |
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4-5 APPLICATION PROBLEM, p. 90

Journalizing transactions

JOURNAL

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Extra form

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JOURNAL

4-6 MASTERY PROBLEM, p. 91

Journalizing transactions and proving and ruling a journal

| JOURNAL | | | | | | | | | | PAGE | | | | | | | | | |
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4-6 MASTERY PROBLEM (concluded)

| DATE | ACCOUNT TITLE | DOC. NO. | POST. REF. | 1 | | 2 | | 3 | | 4 | | 5 | |
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| | | | | GENERAL | | SALES | | CASH | | CASH | | CASH | |
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Prove page 1 of the journal:

| | Column | Debit Column Totals | Credit Column Totals |
|---------|--------|------------------------|-------------------------|
| General | _____ | _____ | _____ |
| Sales | _____ | _____ | _____ |
| Cash | _____ | _____ | _____ |
| Totals | _____ | _____ | _____ |

Prove page 2 of the journal:

| | Column | Debit Column Totals | Credit Column Totals |
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| General | _____ | _____ | _____ |
| Sales | _____ | _____ | _____ |
| Cash | _____ | _____ | _____ |
| Totals | _____ | _____ | _____ |

Prove cash:

| | |
|---|-------|
| Cash on hand at the beginning of the month | _____ |
| Plus total cash received during the month | _____ |
| Equals Total | _____ |
| Less total cash paid during the month | _____ |
| Equals cash balance at the end of the month | _____ |
| Checkbook balance on the next unused check stub | _____ |

Extra form

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