

### 11-6 Mastery Problem

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1.
  - A. Sales Journal to the Accounts Receivable Ledger
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2. Post the totals of the special amounts columns of the sales, purchases, cash receipts, and cash payable journals.
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| General Ledgers          |                     |            |
|--------------------------|---------------------|------------|
| Account                  | Number of rows used | Total      |
| Cash                     | 2                   | 28,104.37  |
| Account Receivable       | 3                   | 5,960.38   |
| Supplies-office          | 1                   | 2,939.37   |
| Supplies-store           | 2                   | 3,141.25   |
| Accts. Pay               | 4                   | 18,630.97  |
| Sales Tax Payable        | 3                   | 3,104.34   |
| Sales                    | 2                   | 248,391.25 |
| Sales Disc.              | 1                   | 553.18     |
| Sales Returns & Allow    | 1                   | 1,893.50   |
| Purchases                | 1                   | 170,657.03 |
| Purch. Disc.             | 1                   | 2,314.73   |
| Purchase Returns & Allow | 1                   | 2,627.00   |
| Ad Exp                   | 1                   | 28,348.45  |
| Misc. Exp                | 1                   | 1,818.25   |
| Rent Exp                 | 1                   | 33,000.00  |
| Utilities Exp            | 1                   | 9,496.70   |

# Southwestern Accounting Mastery

**RJ Shavelson**



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