

Apply Your Understanding

INSTRUCTIONS: Download problem instructions for **10-1** and **10-2** and **Practice** from the textbook companion website at www.C21accounting.com.

10-1 Instruction Problem: Journalizing sales on account 100



1. Initialize and post transactions on account to the sales journal.
2. Print the sales journal and accounts receivable ledger.

ONLINE

1. Go to www.cengage.com/login.
2. Click on **My Online** to access.
3. Go to the online assignment and follow the instructions.

Health Fashions is a clothing store specializing in uniforms for medical providers.

Instructions:

Initialize the following transactions completed during November of the current year on page 11 of the sales journal given in the Working Papers. The sales tax rate is 6%. The sales invoice source document is abbreviated as S. Save your work to complete Problem 10-2.

Transactions:

- | | | |
|------|-----|---|
| Nov. | 2. | Sold merchandise on account to Paulson Medical Clinic, \$2,849.00, plus sales tax, \$170. |
| | 4. | Sold merchandise on account to Central Medical Clinic, \$694.00, plus sales tax, \$42. |
| | 7. | Sold merchandise on account to Mason College, \$1,448.00. Mason College is exempt from paying sales tax, \$0. |
| | 8. | Sold merchandise on account to Transition Emergency Center, \$828.00, plus sales tax, \$50. |
| | 19. | Sold merchandise on account to Fairview Hospital, \$3,948.00, plus sales tax, \$237. |
| | 25. | Sold merchandise on account to Central Medical Clinic, \$3,460.00, plus sales tax, \$208. |

10-2 Application Problem: Posting from a sales journal 100

The accounts receivable ledger forms and selected general ledger accounts for Health Fashions are given in the Working Papers. Use the sales journal from Problem 10-1. Save your work to complete Problem 10-4.

Instructions:

1. Post the transactions on the sales journal to the accounts receivable ledger.
2. Total, prove, and rule the sales journal.
3. Post the sales journal to the general ledger.

C21accounting Study Guide

Marcel A. Müller

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