

First Try		General Journal				Page:
	Date 2006	Particulars	P.R.	Debit	Credit	
If your teacher's name isn't Mr. Boulton, then the Excel file that made this was stolen.						
1	Sep	6	Accounts Receivable	105	452.00	1
2			Cost of Goods Sold	501	160.00	2
3			Merchandise Inventory	110	160.00	3
4			HST Payable	205	52.00	4
5			Sales Revenue	401	400.00	5
6						6
7						7
8						8
9		7	Office Equipment	140	3,100.00	9
10			HST Recoverable	206	403.00	10
11			Cash	101	3,503.00	11
12						12
13						13
14						14
15						15
16						16
17		8	Cash	101	9,579.01	17
18			Cost of Goods Sold	501	2,422.00	18
19			Sales Discounts	403	195.49	19
20			Merchandise Inventory	110	2,422.00	20
21			HST Payable	205	1,124.50	21
22			Sales Revenue	401	8,650.00	22
23						23
24						24
25		9	Sales Returns	402	110.00	25
26			Merchandise Inventory	110	39.60	26
27			HST Payable	205	14.30	27
28			Cost of Goods Sold	501	39.60	28
29			Cash	101	124.30	29
30						30
31						31
32						32
33		10	Accounts Payable	201	900.00	33
34			Merchandise Inventory	110	18.00	34
35			Cash	101	882.00	35
36						36
37						37
38						38
39						39
40						40
41		11	Cash	101	8,748.46	41
42			Cost of Goods Sold	501	4,108.00	42
43			Sales Discounts	403	178.54	43
44			Merchandise Inventory	110	4,108.00	44
45			HST Payable	205	1,027.00	45
46			Sales Revenue	401	7,900.00	46
47						47
48						48
49		12	Merchandise Inventory	110	110.00	49
50			HST Recoverable	206	14.30	50
51			Cash	101	124.30	51
52						52
53						53
54						54
55						55
56						56

First Try		General Journal				Page:
	Date 2006	Particulars	P.R.	Debit	Credit	
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57	Sep 13	Cash	101	169.50		57
58		HST Recoverable	206		19.50	58
59		Supplies	115		150.00	59
60						60
61						61
62						62
63						63
64						64
65	14	Accounts Receivable	105	429.30		65
66		Loss on Sale of Assets	645	85.68		66
67		Acc. Amort. - Furniture	136	470.00		67
68		Amort. Expense - Furniture	615	15.02		68
69		Office Furniture	135		1,000.00	69
70						70
71						71
72						72
73	15	Sales Returns	402	430.00		73
74		Merchandise Inventory	110	172.00		74
75		HST Payable	205	55.90		75
76		Cost of Goods Sold	501		172.00	76
77		Cash	101		485.90	77
78						78
79						79
80						80
81	16	Utilities Expense	680	850.00		81
82		HST Recoverable	206	110.50		82
83		Cash	101		960.50	83
84						84
85						85
86						86
87						87
88						88
89	17	Accounts Payable	201	248.60		89
90		HST Recoverable	206		28.60	90
91		Merchandise Inventory	110		220.00	91
92						92
93						93
94						94
95						95
96						96
97	18	Accounts Payable	201	330.00		97
98		Merchandise Inventory	110		6.60	98
99		Cash	101		323.40	99
100						100
101						101
102						102
103						103
104						104
105	19	Accounts Receivable	105	2,825.00		105
106		Cost of Goods Sold	501	500.00		106
107		Merchandise Inventory	110		500.00	107
108		HST Payable	205		325.00	108
109		Sales Revenue	401		2,500.00	109
110						110
111						111
112						112