

### 11-6 Mastery Problem

From the textbook:

1.
  - A. Sales Journal to the Accounts Receivable Ledger
  - B. Purchases Journals to Accounts Payable Ledger
  - C. General Journal to Accounts Payable, Accounts Receivable and General Ledger
  - D. Cash Receipts Journal to Accounts Receivable Ledger
  - E. Cash Payable Journal to Accounts Payable and General Ledger
2. Post the totals of the special amounts columns of the sales, purchases, cash receipts, and cash payable journals.
3. Prepare the schedules of Accounts Payable and Accounts Receivable.
4. Check all your post referencing for all pages.

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

# Accounting 7 Mastery Problem Answers

**Patrick R. Delaney, Ray Whittington, O.  
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 where  $\alpha$  is the resulting vector angle  $y$  is the resulting vector vertical offset  $c$  is the sum of the two force vectors  $a$  is the first  
 force vector  $b$  is the second force vector

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