

CHAPTER 6: JOURNALIZING REVIEW

Part A: Fill in the Blank

- Complete the following statements by inserting the correct word or words in the blank.
 - When recording a journal entry, the **debit** accounts are recorded first. The **credit** accounts are recorded.
 - The **General Journal** is the business paper that usually presents closing in three columns.
 - A computerized sales system for retail sales is called **sales (POS) point of sale** terminal.
 - John (Purchase) Register** is a journal in which representing a purchase of goods in a company.
 - A **credit (Sales) journal** is a journal in which record the **credit** account.

Part B: True/False

- When following a statement is an either true or false. Circle "T" if the statement is true, circle "F" if the statement is false.

If you select a "T" circle why you think that statement is false.

- T** ☒ This journal is either called the book of original entry. This journal is either called the book of original entry.
- F** ☒ There is a company (company) which is called in a company, then business is purchased (company) in the company.
- T** ☒ For all goods sold on credit, the accounting entry will be **debit**. For all goods sold on credit, the accounting entry will be a **credit** of **debit**.

Chapter 6 Solutions Baf3m

Richard J. Pettit



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Solutions Manual - Ch. 7-13 [to Accompany] Financial Accounting, 8th Edition [by] Walter T. Harrison Jr, Charles T. Horngren, C. William (Bill) Thomas Richard J. Pettit,2010 **Solutions Manual** Calvin Engler,Leopold A. Bernstein,1989-03-01

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