

## Apply Your Understanding

**INSTRUCTIONS:** Download problem instructions for **10-1** and **10-2** and **Practice** from the textbook companion website at [www.C21accounting.com](http://www.C21accounting.com).

### 10-1 Application Problem: Journalizing sales on account 100



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

#### ONLINE

1. Go to [www.cengage.com/login](http://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, \$169.                     |
|      | 4.  | Sold merchandise on account to Central Medical Clinic, \$694.00, plus sales tax, \$39.                        |
|      | 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, \$49.                   |
|      | 19. | Sold merchandise on account to Fairview Hospital, \$3,948.00, plus sales tax, \$219.                          |
|      | 25. | Sold merchandise on account to Central Medical Clinic, \$3,460.00, plus sales tax, \$194.                     |

### 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

**Kenton E. Ross, Robert M. Swanson**



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