

Journalizing
Purchases
Using a
Purchases
Journal

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Objectives

- Define accounting terms related to purchases and cash payments for a merchandising business.
- 2. Identify accounting concepts and practices related to purchases and cash payments for a merchandising business.
- 3. Journalize purchases of merchandise using a purchases journal.



Objectives

4. Journalize cash payments and cash discounts using a cash payments journal.

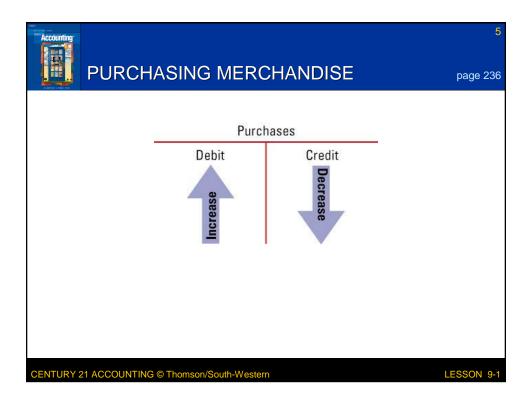
- 5. Prepare a petty cash report and journalize the reimbursement of the petty cash fund.
- 6. Total, prove, and role a cash payments journal and start a new cash payments journal page.
- Journalize purchases returns and allowances and other transactions using a general journal.

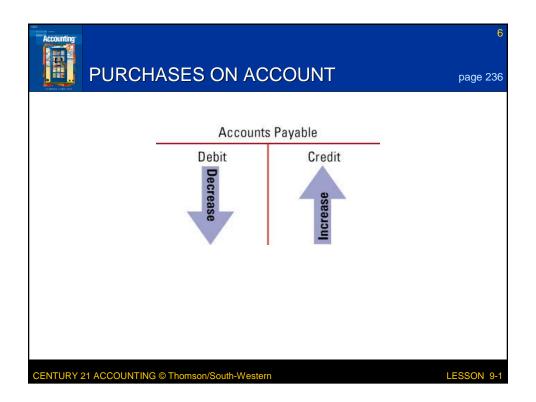
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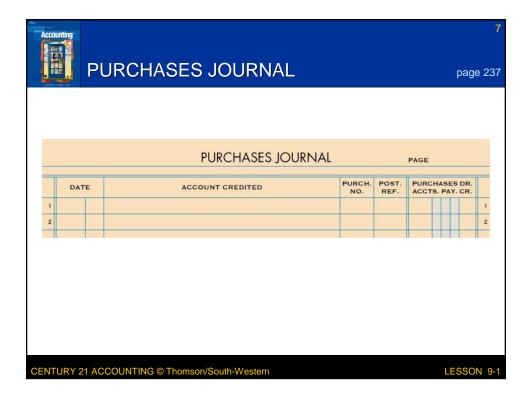


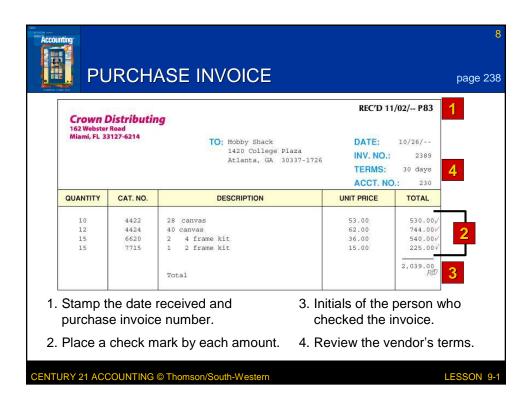
LESSON 9-1

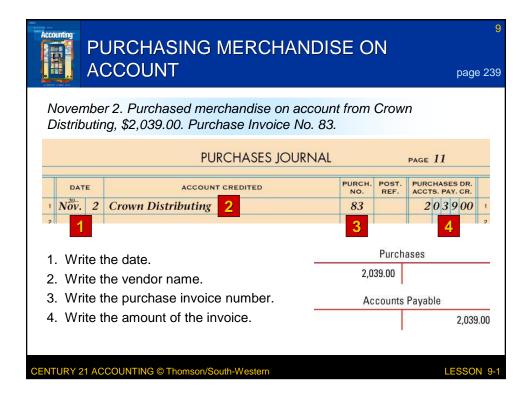
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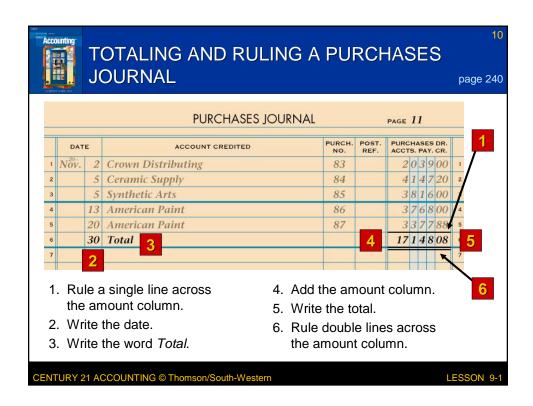














Application

Problem

9-1

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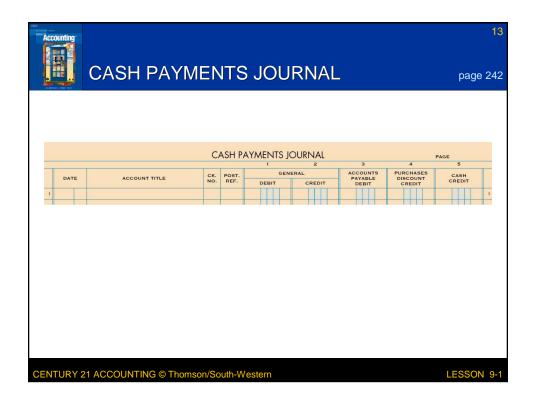
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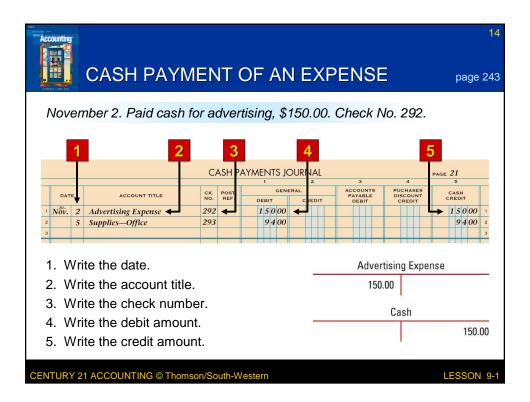
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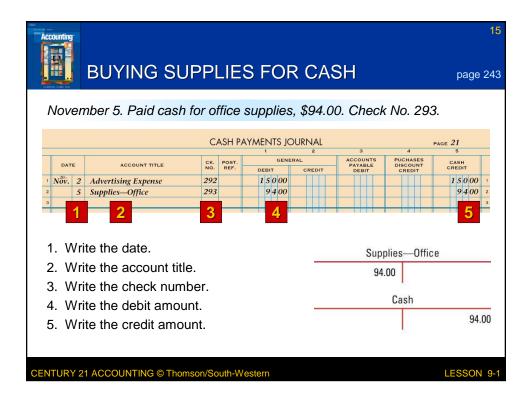


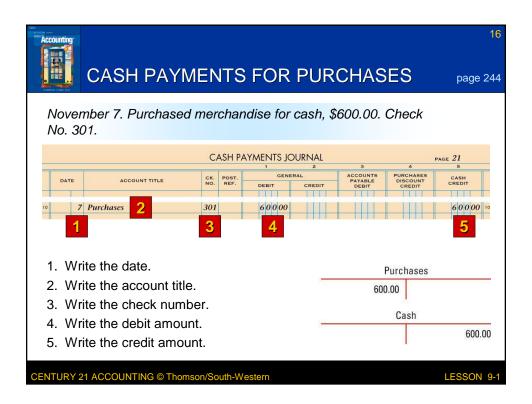
LESSON 9-2

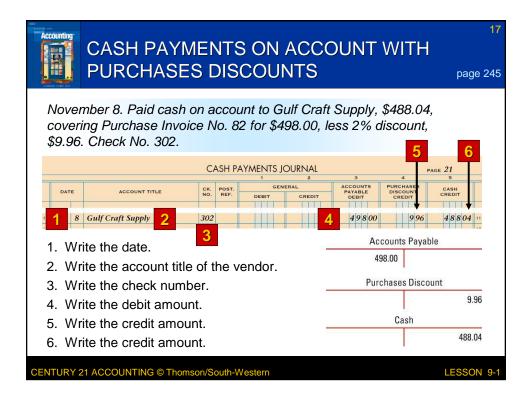
Journalizing Cash Payments Using a Cash Payments Journal

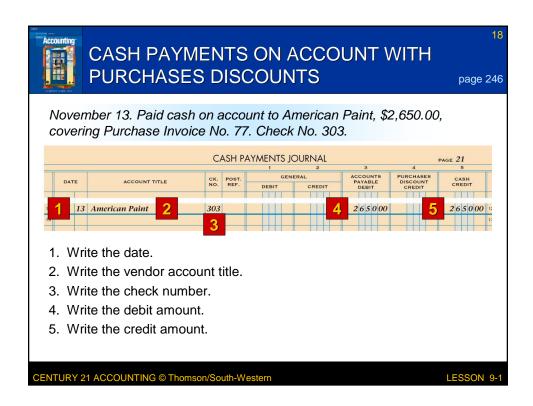














Application Problem

9-2

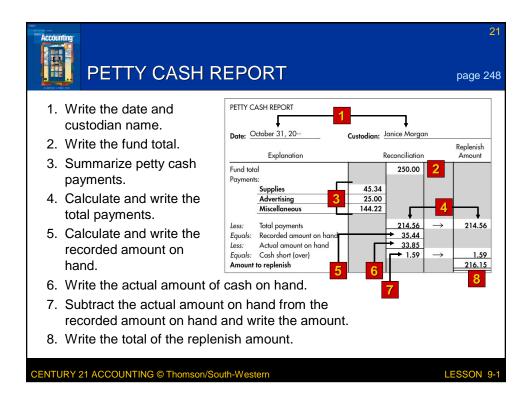
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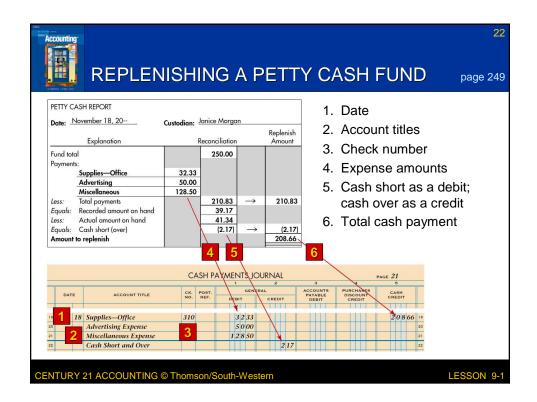
http://www.accountingxtra.swlearning.com/fundamentals/default.html

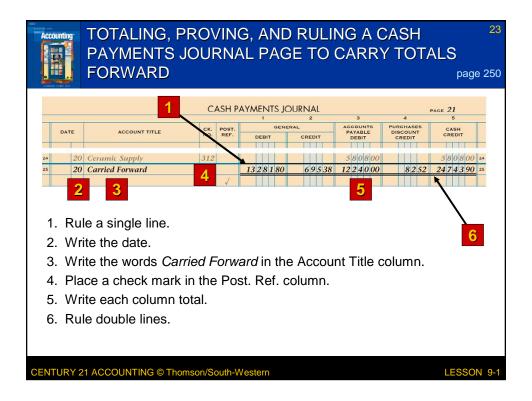
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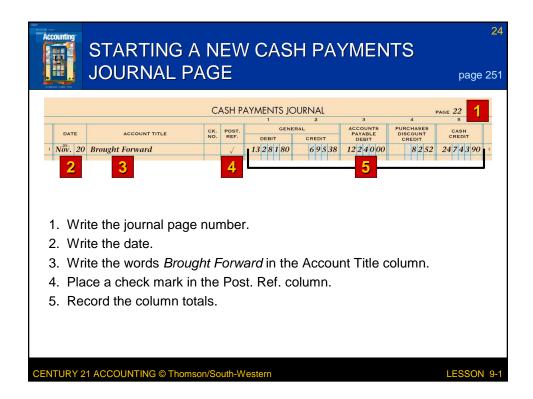


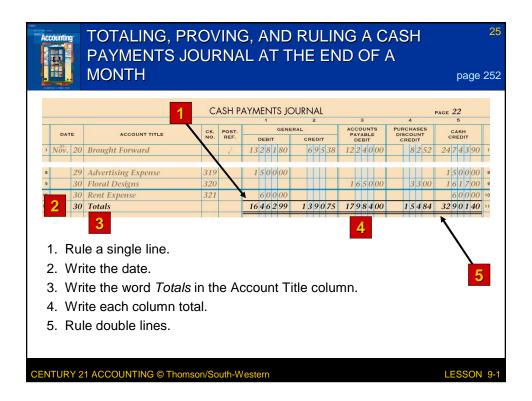
Performing Additional
Cash Payments
Journal Operations



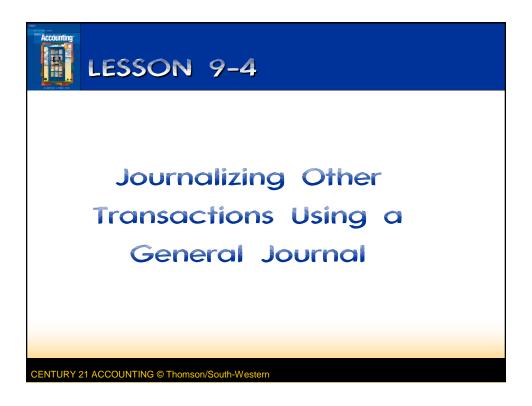


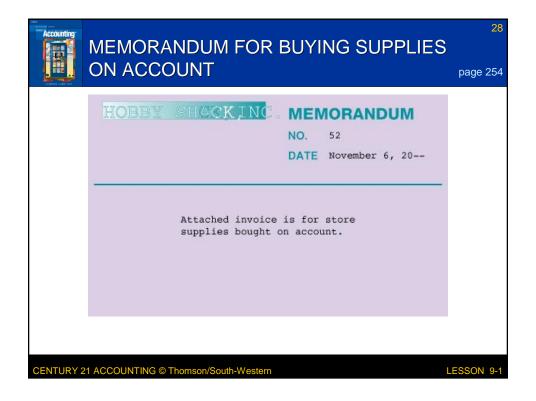


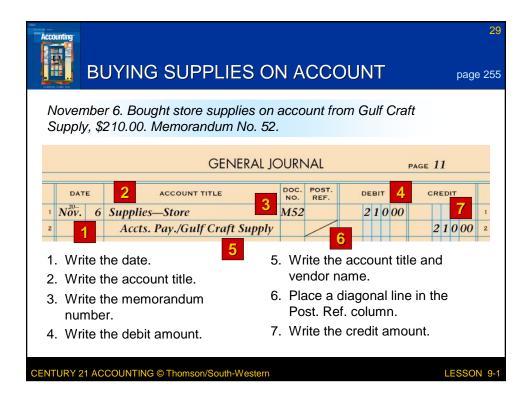


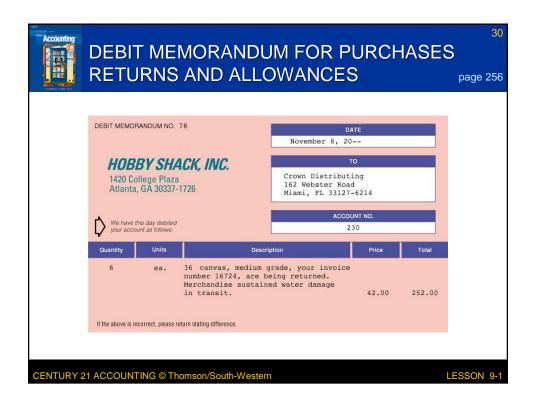


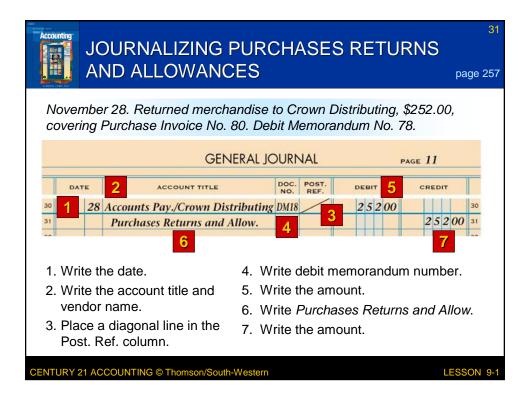






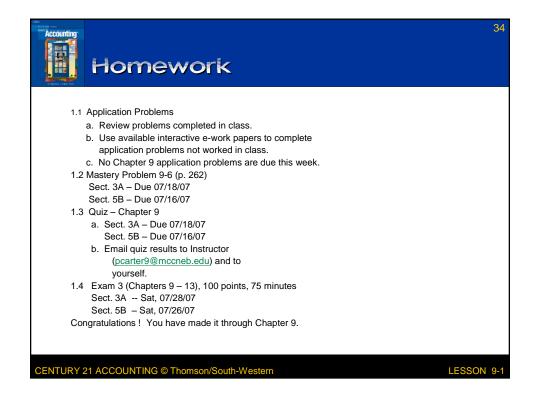














Coverage

Chapters 9-13

Sect 3A: 07/28/07

Sect 5B: 07/26/07