

Section B: Question #4 - Depreciation

Cash *Account # 101*

Date	Explanation	P.R.	Debit	Credit	Balance
	Balance Forward				5,000.00

Computer *Account # 120*

Date	Explanation	P.R.	Debit	Credit	Balance

Accumulated Depreciation / Computer *Account # 121*

Date	Explanation	P.R.	Debit	Credit	Balance

Depreciation Expense *Account # 505*

Date	Explanation	P.R.	Debit	Credit	Balance

on Disposal of Asset *Account # 508*

Date	Explanation	P.R.	Debit	Credit	Balance

Section B: Question #5 – Special Journals

Sales Journal							
Date	Invoice No.	Account Debited	Terms	Post Ref.	Accounts Receivable (DR)	GST Payable (CR)	Sales (CR)

Cash Receipts Journal								
Date	Account Credit	Explanation	Cheque No.	Post Ref.	General Ledger (CR)	Accounts Receivable (CR)	GST Payable (CR)	Cash (DR)

Purchases Journal							
Date	Account Credited	Invoice No.	Invoice Date	Terms	Accounts Payable (CR)	GST Recoverable (DR)	Purchases (DR)

Cash Payments								
Date	Account Debit	Explanation	Cheque No.	Post Ref.	General Ledger (DR)	Accounts Payable (DR)	GST Payable (DR)	Cash (CR)

Section B: Question #5 - General Journal

General Journal				<i>Page</i> ____
Date	Account Title and Details	P.R.	Debit	Credit