

## Apply Your Understanding

**INSTRUCTIONS:** Download problem instructions for Build 1, *Accounting 2010*, Practice from the textbook companion website at [www.C21accounting.com](http://www.C21accounting.com).

### 10-1 **Business Problem** Journalizing sales on account 1402

**GO ONLINE**

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

1. Go to [www.engage.com/login](http://www.engage.com/login)  
2. Click on **My Content** to 440794.  
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, \$2,040.00, plus sales tax, \$122.40.                     |
| 4.      | Sold merchandise on account to Central Medical Clinic, \$600.00, plus sales tax, \$36.00.                        |
| 7.      | Sold merchandise on account to Mason College, \$1,440.00. Mason College is exempt from paying sales tax, \$0.00. |
| 9.      | Sold merchandise on account to Transition Emergency Center, \$820.00, plus sales tax, \$49.20.                   |
| 10.     | Sold merchandise on account to Fairview Hospital, \$1,940.00, plus sales tax, \$116.40.                          |
| 25.     | Sold merchandise on account to Central Medical Clinic, \$3,460.00, plus sales tax, \$207.60.                     |

### 10-2 **Business Problem** Posting from a sales journal 1403

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.

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**LM Reder**



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