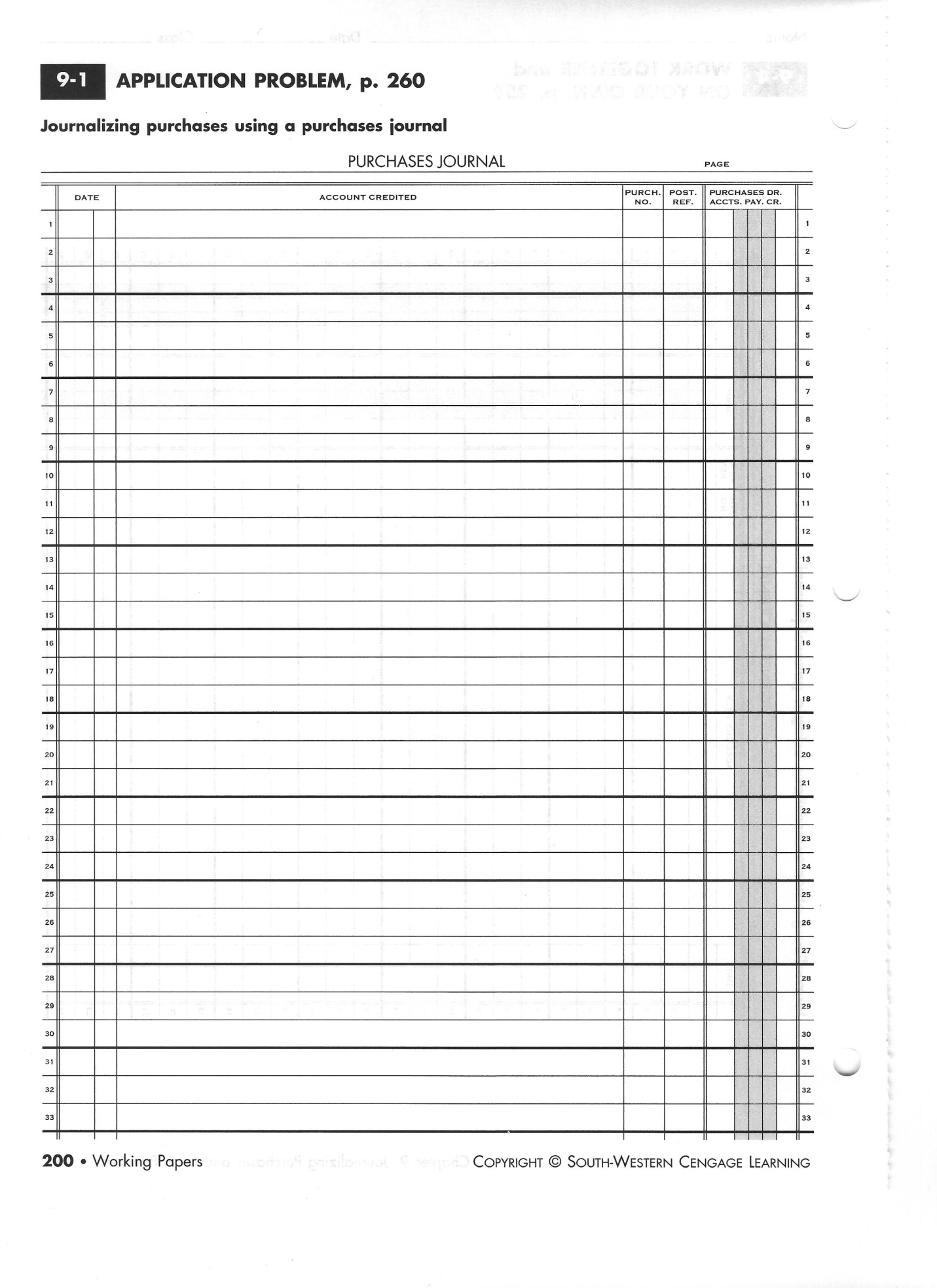
Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Period: \_\_\_\_\_\_\_

9-1 & 9-2 Application Problems

**Directions**: Journalize the following transactions during the month of September of the current year using page 9 of the purchases and page 22 of the cash payments journal. Total and rule the purchases journal at the end of the month.

|  |  |
| --- | --- |
| Sept. | 1. Paid cash for telephone bill, $96.00. C241 |
|  | 1. Purchased merchandise on account from Woodland Appliances $2,600.00. P54 |
|  | 1. Paid cash on account to The Pro Shop, $1,250.00, covering P367, less 2% discount. C242. |
|  | 1. Purchased merchandise on account from Quality Wholesalers, $1,460.00. P55 |
|  | 1. Paid cash for advertising, $75.00. C243 |
|  | 9. Paid cash on account to Athletic Center, $925.00, covering P362. No cash discount was offered. C244. |
|  | 11. Paid cash for office supplies, $50.00. C245. |
|  | 12. Purchased merchandise on account from East Gate Appliances, $1,850.00. P56 |
|  | 13. Paid cash to Tennis City merchandise with a list price of $1,850.00, less a 50% trade discount. C246. |
|  | 18. Purchased merchandise on account from Winston, Inc., $2,300.00. P57. |
|  | 18. Paid cash for store supplies $125.00, C247. |
|  | 21. Purchased merchandise for cash from Trevor Industries, $250.00. C248 |
|  | 23. Purchased merchandise for cash from Paris Mfg. Co., $750.00, less 60% trade discount, C249. |
|  | 25. Paid cash on account to Best Clothing, $925.00, covering P363. No cash discount was offered. C250. |
|  | 26. Purchased merchandise on account from Woodland Appliances, $3,800.00. P58. |
|  | 27. Paid cash on account to Trophy Sports, $2,100.00 covering P373, less 2% discount. C251. |



(Cash Payments Journal on Back)

