



Feedback: End of month posting

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Now that you have completed this turn-back reconciliation exercise, you are ready to perform the end of month posting procedure. The purpose of this end of month posting is to transfer the totals from the special journals to the appropriate general ledger accounts so that the balances of those ledger accounts reflect all of the transactions that occurred throughout that period.

Instructions for end-of month posting

1. Total the remaining columns in the special journals. Record the amount in the Total row of each journal.
2. Post the totals of the remaining columns in the special journals to their corresponding ledger accounts. To confirm that the posting has been performed, a posting reference is recorded in the last row of the special journals. If the total of a column is not required to be posted, you need to record an **N** in the post reference line for that column.
3. Record the first unadjusted balance of each ledger account in the Unadjusted Balance row of each ledger. Label the ledgers with a balance of zero, although each ledger starts with a running balance. The Unadjusted Balance row must not be filled out in order to receive full points.

Ready for Ready functionality

Please note that any answers from previous pages carried through onto this page (either on this page or in a popup information page) have been read, if necessary, to this current answer. Your particular answers from previous pages are no longer shown.

Remember:

- Enter all answers in the **amount whole dollar**.
- You are also required to enter the **Journal** and **Account** indications provided in previous weeks.

Before pressing the **Submit answers** button, we recommend that you click the **Show all** tab and check that all relevant accounting records have been completed.

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SALES JOURNAL

Date	Account	Invoice No.	Post Ref.	Accounts Receivable	USD	Sales Revenue	Cost of Sales
Jan 10	ARCC - Hyperflex Electronics	401	110-0	50,000	2,400	20,000	14,000
Jan 15	ARCC - Radio Mall	402	110-0	10,000	1,040	10,000	7,000
Jan 17	ARCC - Hyperflex Electronics	403	110-0	60,000	2,880	24,000	16,000
Jan 20	ARCC - Radio Mall	404	110-0	5,000	520	5,000	3,500
Jan							
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Louise Yap, Yap & Hartnett, 2007 *Top Shot* Robert Grose, 2008 **Kate's Kitchen Manual Accounting Practice Set**
Robert Grose, 2009-03-17 *If the Shoe Fits* Peter Hall, 2009 If the Shoe Fits is the registered trading name of a women s
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