

a

b

c General Journal

d

e MAXWELL'S SHOES

Current Assets	\$	\$



Exercise 10.4

a Cash Payments Journal

Date	Details	Ch. No.	Bank	Disc. Rev.	Creditors Control	Stock Control	Wages	Sundries

b

Explanation

c

Calculation

Advertising expense \$

d General Journal

Date	Details	General Ledger		Subsidiary Ledger	
		Debit \$	Credit \$	Debit \$	Credit \$



e General Ledger

Prepaid Advertising (A)

Date	Cross-reference	Amount \$	Date	Cross-reference	Amount \$

Advertising expense (E)

Date	Cross-reference	Amount \$	Date	Cross-reference	Amount \$

f

Effect



Exercise 10.5

a

Calculation

Rent paid \$

b

Calculation

Rent expense \$

c

Explanation

d General Journal

Date	Details	General Ledger		Subsidiary Ledger	
		Debit \$	Credit \$	Debit \$	Credit \$



e General Ledger

Prepaid Rent Expense (A)

Date	Cross-reference	Amount \$	Date	Cross-reference	Amount \$

Rent Expense (E)

Date	Cross-reference	Amount \$	Date	Cross-reference	Amount \$

f

	Overstated/Understated/No effect	Amount \$
Assets		
Liabilities		
Owner's Equity		