

Name:

B-02.09

Date:

Section:

(a) Below are the subsidiary ledgers for each customer (some data is provided):

Accounts Receivable		CUSTOMER # 1		
Date	Description	Debit	Credit	Balance
May 1	Balance forward	1,403	-	1,403
May 5	Purchase -- Journal page X	7,237	-	8,640
May 17	Payment -- Journal page X	-	1,403	7,237

Accounts Receivable		CUSTOMER # 2		
Date	Description	Debit	Credit	Balance
May 1	Balance forward	5,275	-	5,275
May 15				
May 26				

Accounts Receivable		CUSTOMER # 3		
Date	Description	Debit	Credit	Balance

Accounts Receivable		CUSTOMER # 4		
Date	Description	Debit	Credit	Balance

Accounts Receivable		CUSTOMER # 5		
Date	Description	Debit	Credit	Balance

Name:

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(b) Below is the general ledger account:

ACCOUNTS RECEIVABLE				
Date	Description	Debit	Credit	Balance
01-Jan-05	Balance forward	-	-	17,225
May 5	Purchase -- Journal page X	7,237	-	24,462
May 7				

The Accounts Receivable general ledger account balance of _____ is in agreement with the sum of the individual subsidiary accounts (\$7,237 + _____ + _____ = _____).

(c)

(d) Customer # _____ is delinquent.
Customer # _____ 's balance exceeds the \$10,000 credit limit.