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| **INSTRUCTIONAL NOTES  AND SOLUTIONS GUIDE**  **THE MANUAL ACCOUNTING INFORMATION SYSTEM: The Winery at Chateau Americana** | | |
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**INSTRUCTIONAL OBJECTIVES**

* Recognize and prepare common business documents
* Recognize and understand common control activities designed to capture, summarize, and report business activities
* Explain the objectives of maintaining an audit trail
* Recognize deficiencies in the design of common business documents
* Prepare journal entries, journals, and ledgers
* Understand the relationships among various documents, journals, and ledgers in the accounting cycle

**CLASSROOM USE**

The *CAST* Manual AIS Module is designed to be used as an instructional aid in an introductory financial accounting course, an intermediate accounting course, an accounting information systems course, or an auditing course. It is our suggestion, that if used in an introductory financial accounting course, it is used towards the end of the course, after the students have learned the basics of transaction processing.

In whatever course it is utilized, however, the Manual AIS Module can help students understand how the accounting process actually takes place by giving them the opportunity to work with authenticate source documents and then to work through the entire accounting cycle.

The Manual AIS Module has been designed to be an independent, stand-alone assignment. You might find it facilitates a fast start for your students if you spend some time in the classroom introducing the assignment, going over the booklet and what it contains, and going through a timetable to keep them on track.

***What’s New?***

The third edition now contains three alternative transaction sets to allow the instructor to rotate through them from semester to semester and to provide some variety between the transactions provided. In addition, we have added requirements for a bank reconciliation, as well as the reconciliations of the accounts receivable, accounts payable, and perpetual inventory subsidiary ledgers. When working the bank reconciliation, students have been instructed to obtain the bank balance from the instructor as each transaction set requires a different amount. These amounts have been provided for you in the bank reconciliation requirement in this Solution Manual.

The notation for the current year has been changed to XX to avoid confusion for the students, since we update the solutions every year for current payroll taxes. The prior year is denoted as XW and the subsequent year is denoted as XY. As a result of the changes in the payroll taxes, the instructor will also have to look access the current bank statement balance for each year from the solution manual online.

We hope you will find these changes beneficial.

**TRANSACTION SET A**

The books have been posted through December 15, 20XX. The following selected transactions have been extracted from the period December 16 through December 31, 20XX and are to be completed in accordance with the policies and procedures explained above. Documents to be completed can be found in the Document Packet. For all required signatures on these documents sign your name. Supporting documentation for the transactions is provided behind the Year-End Procedures followed by all necessary journals and ledgers.

Note that the current year transactions are denoted as 20XX; prior year transactions are denoted as 20XW; transactions for the subsequent year are denoted as 20XY. Your instructor will provide you with the appropriate current year and you can make the fill in the dates accordingly for all transactions.

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| **December** | **Transaction** |
| 16 | Receive a purchase order from California Premium Beverage (page 17). Fill and ship the order. Complete Invoice No. 15535, Bill of Lading No. 136480 and record the sale in the journals and ledgers. W. A. Bierkstahler is the sales account representative. Relevant data: shipment weight - 12,532 lbs., trailer # - 122302, serial # - 999356278. The carrier is CA Express. Leave the CID No. blank. |
| 16 | Order 29 tons of white grapes at $541.11 per ton from Mendocino Vineyards. The item number for the white grapes is WG1003. Complete Purchase Order No. 9682. Relevant data: date required - Dec. 22, shipper - Longhorn Shippers, Inc., buyer - Franz Bieler, supplier # - M0652. |
| 16 | Purchase a 20XW Ford truck for $26,750.00. The terms include a $4,750.00 down payment and a 3-year, 6% promissory note to Ford Credit for the remaining $22,000.00. Principal and interest on the note are due monthly beginning January 4, 20XY. The company expects the truck to have a useful life of 5 years and no salvage value. Prepare Check No. 19257 payable to Potter Valley Ford for the down payment and record the transaction in the journals and ledgers. |
| 16 | The Board of Directors of Chateau Americana authorized a $50,000 cash dividend payable on January 20th to the stockholders of record on January 15th. |
| 17 | Receive a phone complaint from Seaside Distributors about a case of Chenin Blanc that was damaged in shipment. The case was part of Invoice No. 15175, dated November 5, 20XX, in the amount of $20,438.40. Seaside paid the invoice on November 19, 20XX and took advantage of the discount (terms 3/15, net 30). Prepare Credit Memo No. 2753 to write-off the damaged inventory that was not returned, and prepare Check No. 19286 to reimburse Seaside for the damaged goods. Record the transactions in the journals and ledgers. W. A. Bierkstahler is the sales account representative. Relevant data: customer PO # - MZ5713. (Note: Be sure to review ***Returns and Allowances*** on Page 6.) |

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| **December** | **Transaction** |
| 19 | Receive $850 refund from California Wine & Cheese Monthly for overpayment of advertising costs (page 18). Enter the receipt on Cash Receipts Summary No. 5712 and record the cash receipt in the journals and ledgers. |
| 19 | Receive payment in full from Pacific Distribution Co. on Invoice No. 15243 dated November 13, 20XX, in the amount of $19,576.80 (page 19). Enter the receipt on Cash Receipts Summary No. 5712 and record the cash receipt in the journals and ledgers. |
| 19 | Receive a purchase order (page 20) with payment (page 21) from Sonoma Distributors. Fill and ship the order. Complete Invoice No. C2489, enter the receipt on Cash Receipts Summary No. 5712, and record the sale in the journals and ledgers. W. A. Bierkstahler is the sales account representative. Relevant data: shipment weight - 7,650 lbs., trailer # - 279AJ1, serial # - 919515094. (Hint: Use the Other Account column to post Inventory and Cost of Goods Sold.) **DO NOT** create a Bill of Lading for this purchase order. |
| 22 | Receive 19 tons of red grapes at $703.40 per ton from Mendocino Vineyards. Also received Invoice No. M7634 from Mendocino Vineyards with the shipment (page 22). Terms on the invoice are 2/10, net 30. Complete Receiving Report No. 17251 and record the inventory in the journals and ledgers using the gross method. |
| 26 | Receive utility bill from Pacific Gas and Electric in the amount of $18,887.62 (page 23). Prepare Check No. 19402 and record the payment in the journals and ledgers. |
| 30 | Receive Brokerage Advice from Edwards Jones for purchase of 500 shares of Microsoft at $49.20 per share plus $400 broker’s commission (page 24). Prepare Check No. 19468 and record the purchase in the journals and ledgers. |
| 30 | Prepare Check No. 19473 payable to Mendocino Vineyards for the shipment received on December 22 and record the payment in the journals and ledgers. |
| 31 | Receive payment in full for the December 16 purchase from California Premium Beverage (page 25). Enter the cash receipt on Cash Receipts Summary No. 5718 and record the cash receipt in the journals and ledgers. |
| 31 | Prepare Payroll Checks (Nos. 7111-7114) for Anna Johnson, José Rodriguez, Tom Bryan, and Bob Hissom. Time cards for Tom and Bob are on pages 26-27. Prepare Check No. 19474 to transfer cash from the general cash account to the payroll account. Record the payroll transactions and all appropriate *accruals* in the journals and ledgers. |
| 31 | Prepare Check No. 19475 to repay $50,000 of the principal on long-term debt to Bank of Huntington and record the payment in the journals and ledgers. |

**MONTH-END PROCEDURES**

1. Calculate monthly accrued interest expense for the installment note to Ford Credit (based on 365 days per year and interest starting to accrue on December 17, 20XX). Make the appropriate adjusting entry. The payable is posted to Other Accrued Expenses Payable.
2. For your convenience, depreciation in the amount of $105,341.50 has been calculated on all assets for the month of December **except** for any current purchases of assets. Calculate the depreciation for the Ford Pickup purchased on December 16. Post the depreciation to the Fixed Asset Subsidiary Ledger and add the amount of depreciation expense to the rest of the December depreciation. Make the appropriate adjusting entry.
3. The accounting clerk receives the bank statement on a monthly basis and reconciles it to the cash receipts and cash disbursements journals (which are temporarilssary adjusting entries such as bank services charges, etc. it to the cash receipts and cash disbursement, identifying the necessary adjusting journal entries such as bank services charges, etc. *The bank statement for the General Checking Account (Account #111000) reports a balance of $2,218,277.08 as of December 31, 2012.* (**NOTE**: You will need to obtain the bank statement balance for the current year from your instructor.) The accounting clerk notes that there are outstanding checks totaling $88,097.31 (checks 19469, 19470, and 19471) and deposits in transit of $41,261.47. In addition, the bank statement indicates bank charges of $30, a returned check from Alota Wine Distributors in the amount of $19,475.26, and a check printing fee of $60. Reconcile the cash balance for the General Checking Account.
4. Foot and cross foot the journals & registers. Post all monthly totals from the journals/registers to the General Ledger and post the individual entries in the General Journal to the General Ledger.
5. Reconcile the Accounts Receivable Subsidiary Ledger, Accounts Payable Subsidiary Ledger and the Perpetual Inventory Subsidiary Ledger to the General Ledger.

**YEAR-END PROCEDURES**

1. Prepare the unadjusted trial balance using the electronic year-end worksheet provided to you on the CAST web site (your instructor will provide you with the URL for this web site).
2. Foot and cross foot the Payroll Subsidiary Ledgers.
3. Prepare the year-end adjusting journal entries:
   1. Calculate the allowance for bad debts using the net sales method. Experience indicates that 0.05% of net sales should be set aside for bad debts. Make the appropriate adjusting entry.
   2. The calculation of federal income tax expense is a year-end adjusting entry but it cannot be made until all other entries have been made and net income before taxes has been determined. Therefore, you must first complete the year-end worksheet and calculate net income before taxes. Then calculate federal income tax expense and post the adjusting entry to the worksheet. (**HINT:** Use rates in effect as of January 20XX. You can find these rates in any tax text book or by referring to the instructions for Schedule J, Form 1120.)
4. Complete the remainder of the electronic year-end worksheet.
5. Prepare the financial statements including the income statement, the statement of retained earnings, balance sheet, and the statement of cash flows (using the indirect method).
6. Prepare and record the closing journal entries in the journal and general ledger.
7. Prepare the electronic post-closing trial balance worksheet.

**NOTES TO THE INSTRUCTOR**

* The solution was prepared assuming that all investments are considered trading securities and are, therefore, current assets. You might wish to make other assumptions or to alter your assumptions in different classes so that the answers for different classes are different.
* To avoid having students turn in other students’ assignments from prior semesters, you should have them initial and sign each page of the booklet in ink prior to submitting it to you.
* If you are having your students complete the Excel assignment in the *Computerized Accounting Information Systems Module*, you might choose to omit step 4. The Excel assignment will have them prepare financial statements.
* The federal income tax withheld calculations contained in this Solutions Manual are reflective of the information contained in IRS Publication 15 for the year 2012.
* The solution for the YE spreadsheet, financial statements, and reconciliations are contained in the Excel solution manual.

**SOLUTIONS GUIDE**

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| **Date** | | **GL Acct #** | **Explanation** | **Post Ref\*** | **Debit** | | | | **Credit** | | | |
| *12* | *16* | *312000* | *Dividends - Common* | *GL51* |  | *50* | *000* | *00* |  |  |  |  |
|  |  | *237000* | *Dividends Payable* | *GL52* |  |  |  |  |  | *50* | *000* | *00* |
|  |  |  | *To authorized and accrue dividends declared* |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| *12* | *31* | *602100* | *FICA Tax Expense* | *GL54* |  |  | *443* | *84* |  |  |  |  |
|  |  | *602200* | *Medicare Tax Expense* | *GL54* |  |  | *103* | *81* |  |  |  |  |
|  |  | *223100* | *FICA Payable – Employer* | *GL51* |  |  |  |  |  |  | *443* | *84* |
|  |  | *223200* | *Medicare Payable –* | *GL51* |  |  |  |  |  |  | *103* | *81* |
|  |  |  | *Employer* |  |  |  |  |  |  |  |  |  |
|  |  |  | *To accrue employee payroll* |  |  |  |  |  |  |  |  |  |
|  |  |  | *taxes* |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
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| *12* | *31* | *793000* | *Interest Expense* | *GL59* |  |  | *54* | *25* |  |  |  |  |
|  |  | *230000* | *Other Accrued Expenses* | *GL51* |  |  |  |  |  |  | *54* | *25* |
|  |  |  | *Payable* |  |  |  |  |  |  |  |  |  |
|  |  |  | *To accrue monthly interest* |  |  |  |  |  |  |  |  |  |
|  |  |  | *expense* |  |  |  |  |  |  |  |  |  |
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| *12* | *31* | *670000* | *Depreciation Expense* | *GL57* |  | *108* | *016* | *50* |  |  |  |  |
|  |  | *180000* | *Accumulated Depreciation* | *GL50* |  |  |  |  |  | *108* | *016* | *50* |
|  |  |  | *To accrued depreciation for* |  |  |  |  |  |  |  |  |  |
|  |  |  | *the month of December* |  |  |  |  |  |  |  |  |  |
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| *12* | *31* | *792000* | *Miscellaneous Expense* | *GL59* |  |  | *90* | *00* |  |  |  |  |
|  |  | *120000* | *Accounts Receivable* | *GL48* |  | *19* | *475* | *26* |  |  |  |  |
|  |  | *111000* | *Cash* | *GL48* |  |  |  |  |  | *19* | *565* | *26* |
|  |  |  | *To record bank charges* |  |  |  |  |  |  |  |  |  |
|  |  |  | *and returned check per* |  |  |  |  |  |  |  |  |  |
|  |  |  | *monthly bank statement* |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| *12* | *31* | *791000* | *Bad Debt Expense* | *GL59* |  | *10* | *983* | *73* |  |  |  |  |
|  |  | *129000* | *Allowance for Bad Debts* | *GL49* |  |  |  |  |  | *10* | *983* | *73* |
|  |  |  | *To accrue bad debts* |  |  |  |  |  |  |  |  |  |
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| *12* | *31* | *711000* | *Federal Income Tax* | *GL58* |  | *149* | *097* | *05* |  |  |  |  |
|  |  |  | *Expense* |  |  |  |  |  |  |  |  |  |
|  |  | *235000* | *Federal Income Taxes* | *GL51* |  |  |  |  |  | *149* | *097* | *05* |
|  |  |  | *Payable* |  |  |  |  |  |  |  |  |  |
|  |  |  | *To accrue federal income* |  |  |  |  |  |  |  |  |  |
|  |  |  | *taxes* |  |  |  |  |  |  |  |  |  |
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**\*Note: Posting reference is "GL and Page Number." For example, GL52.**

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| **Date** | | **GL Acct #** | **Explanation** | **Post Ref\*** | **Debit** | | | | **Credit** | | | |
| *12* | *31* | *410000* | *Sales* | *GL53* | *22* | *331* | *154* | *75* |  |  |  |  |
|  |  | *491000* | *Dividend Income* | *GL53* |  | *4* | *000* | *00* |  |  |  |  |
|  |  | *492000* | *Interest Income* | *GL53* |  | *23* | *482* | *56* |  |  |  |  |
|  |  | *420000* | *Sales Discounts* | *GL53* |  |  |  |  |  | *348* | *017* | *49* |
|  |  | *430000* | *Sales Returns/Allowances* | *GL53* |  |  |  |  |  | *15* | *684* | *50* |
|  |  | *390000* | *Retained Earnings* | *GL52* |  |  |  |  | *21* | *994* | *935* | *32* |
|  |  |  | *To close income accounts* |  |  |  |  |  |  |  |  |  |
|  |  |  | *to retained earnings* |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| *12* | *31* | *390000* | *Retained earnings* | *GL52* |  | *50* | *000* | *00* |  |  |  |  |
|  |  | *312000* | *Dividends – Common* | *GL52* |  |  |  |  |  | *50* | *000* | *00* |
|  |  |  | *To close out Dividends* |  |  |  |  |  |  |  |  |  |
|  |  |  | *account* |  |  |  |  |  |  |  |  |  |
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| **Date** | | **GL Acct #** | **Explanation** | **Post Ref\*** | **Debit** | | | | **Credit** | | | |
| *12* | *31* | *390000* | *Retained Earnings* | *GL49* | *20* | *040* | *766* | *92* |  |  |  |  |
|  |  | *510000* | *Cost of Goods Sold* | *GL50* |  |  |  |  | *11* | *565* | *901* | *15* |
|  |  | *601000* | *Wages & Salaries Expense* | *GL51* |  |  |  |  | *1* | *972* | *322* | *74* |
|  |  | *601500* | *Sales Commission* | *GL51* |  |  |  |  |  | *771* | *665* | *60* |
|  |  |  | *Expense* |  |  |  |  |  |  |  |  |  |
|  |  | *602100* | *FICA Tax Expense* | *GL51* |  |  |  |  |  | *244* | *568* | *36* |
|  |  | *602200* | *Medicare Tax Expense* | *GL51* |  |  |  |  |  | *57* | *197* | *43* |
|  |  | *602300* | *FUTA Expense* | *GL51* |  |  |  |  |  | *7* | *392* | *00* |
|  |  | *602400* | *SUTA Expense* | *GL51* |  |  |  |  |  | *22* | *176* | *00* |
|  |  | *611000* | *Utilities Expense* | *GL52* |  |  |  |  |  | *325* | *954* | *67* |
|  |  | *611300* | *Irrigation & Waste* | *GL52* |  |  |  |  |  | *230* | *910* | *91* |
|  |  |  | *Disposal Expense* |  |  |  |  |  |  |  |  |  |
|  |  | *612000* | *Landscaping Expense* | *GL52* |  |  |  |  |  | *142* | *475* | *69* |
|  |  | *621000* | *Advertising Expense* | *GL52* |  |  |  |  |  | *295* | *944* | *33* |
|  |  | *623000* | *Marketing Expense* | *GL52* |  |  |  |  |  | *192* | *865* | *67* |
|  |  | *624000* | *Festivals & Competitions* | *GL52* |  |  |  |  |  | *238* | *654* | *75* |
|  |  |  | *Expense* |  |  |  |  |  |  |  |  |  |
|  |  | *631000* | *Telephone Expense* | *GL53* |  |  |  |  |  | *37* | *584* | *73* |
|  |  | *632000* | *Internet & Computer* | *GL53* |  |  |  |  |  | *14* | *475* | *00* |
|  |  |  | *Expense* |  |  |  |  |  |  |  |  |  |
|  |  | *633000* | *Postage Expense* | *GL53* |  |  |  |  |  | *35* | *117* | *66* |
|  |  | *641000* | *Legal & Accounting Fees* | *GL53* |  |  |  |  |  | *88* | *425* | *50* |
|  |  | *643000* | *Other Consulting Fees* | *GL53* |  |  |  |  |  | *12* | *500* | *00* |
|  |  | *651000* | *Office Supplies Expense* | *GL53* |  |  |  |  |  | *58* | *689* | *68* |
|  |  | *660000* | *Data Processing Expense* | *GL54* |  |  |  |  |  | *9* | *743* | *89* |
|  |  | *670000* | *Depreciation Expense* | *GL54* |  |  |  |  | *1* | *200* | *849* | *16* |
|  |  | *680000* | *Travel & Entertainment* | *GL54* |  |  |  |  |  | *169* | *405* | *86* |
|  |  | *691000* | *Other Insurance Expense* | *GL54* |  |  |  |  |  | *115* | *058* | *55* |
|  |  | *692000* | *Medical Insurance* | *GL54* |  |  |  |  |  | *192* | *154* | *80* |
|  |  | *693000* | *Workmen’s Compensation* | *GL54* |  |  |  |  |  | *139* | *750* | *00* |
|  |  |  | *Insurance* |  |  |  |  |  |  |  |  |  |
|  |  | *699000* | *Other Employee Benefits* | *GL55* |  |  |  |  |  | *175* | *643* | *90* |
|  |  | *700000* | *Dues & Subscriptions* | *GL55* |  |  |  |  |  | *32* | *076* | *00* |
|  |  | *711000* | *Federal Income Tax* | *GL55* |  |  |  |  | *1* | *006* | *692* | *81* |
|  |  | *712000* | *Property Tax Expense* | *GL55* |  |  |  |  |  | *19* | *875* | *00* |
|  |  | *721000* | *Repairs & Maintenance* | *Gl55* |  |  |  |  |  | *71* | *974* | *93* |
|  |  | *731000* | *Automobile Expense* | *GL55* |  |  |  |  |  | *81* | *493* | *45* |
|  |  | *740000* | *Lease Expense* | *GL56* |  |  |  |  |  | *113* | *607* | *56* |
|  |  | *791000* | *Bad Debt Expense* | *GL56* |  |  |  |  |  | *10* | *983* | *73* |
|  |  | *792000* | *Miscellaneous Expense* | *GL56* |  |  |  |  |  | *26* | *665* | *63* |
|  |  | *793000* | *Interest Expense* | *GL56* |  |  |  |  |  | *359* | *969* | *78* |
|  |  |  | *To close expense accounts* |  |  |  |  |  |  |  |  |  |
|  |  |  | *to retained earnings* |  |  |  |  |  |  |  |  |  |

**\*Note: Posting reference is "GL and Page Number." For example, GL52.**

**SALES REGISTER**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| **Date**  CAST: The Manual AIS  Manual - 10 | | **Customer** | **Invoice/ Document Number** | **A/R Acct #** | **Accounts Receivable 121000** | | | | **Sales 410000** | | | | **Inventory**  **145000** | | | | **Cost of Goods Sold**  **510000** | | | |
| *Dec* | *16* | *California Premium Beverage* | *15535* | *0504* |  | *42* | *537* | *60* |  | *42* | *537* | *60* |  | *32* | *532* | *48* |  | *32* | *532* | *48* |
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|  |  |  |  |  |  | ***42*** | ***537*** | ***60*** |  | ***42*** | ***537*** | ***60*** |  | ***32*** | ***532*** | ***48*** |  | ***32*** | ***532*** | ***48*** |
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