

**PURCHASES JOURNAL** page 10

DATE	ACCOUNT CREDITED	DEBIT	CREDIT	DEBIT AND CREDIT
19	Regal Designs	89	240	1,800.20
31	Total			1,800.20

**3. CASH PAYMENTS JOURNAL** page 15

DATE	ACCOUNT CREDITED	DEBIT	CREDIT	DEBIT AND CREDIT
19	Supplies—Office	290	175	465.00
20	Electro-Graphics Supply	291	236	527.00
31	Totals	1,800.20	1,800.20	1,800.20

**4. GENERAL JOURNAL** page 11

DATE	ACCOUNT CREDITED	DEBIT	CREDIT	DEBIT AND CREDIT
CG 12	Salaries	2,744	00	2,744.00

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# South Western Accounting Reinforcement Answer Key

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