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Journalizing purchases using a purchases journal
 The purchases journal for Lambert Hardware is given below. Your instructor will guide you through the following examples.
 1. Using the current year, journalize these transactions on page 10 of the purchases journal. Purchase invoices are abbreviated as P.

Transactions:
 Oct. 2. Purchased merchandise on account from American Tools, \$1,230.00. P116.
 7. Purchased merchandise on account from Harris Manufacturing, Inc., \$480.00. P117.
 11. Purchased merchandise on account from Keasler Supply, \$780.00. P118.
 2. Total and rule the purchases journal.

PURCHASES JOURNAL						Page 10
Date	Account Credited	Purch. No.	Post. Ref.	Purchase Dr. Accts. Pay.	Credit	
1 Oct	2 American Tools	116		1,230 00		1
2	7 Harris Manufacturing, Inc.	117		480 00		2
3	11 Keasler Supply	118		780 00		3
4	31 Total			2,490 00		4
5						5
6						6
7						7
8						8
9						9
10						10

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Practice Check Answer

Instructor Features & Benefits

- User-friendly online system
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