

**POSTING FROM SPECIALIZED JOURNALS**

Describe each of the numbered postings below as:

- a posting to the general ledger as a debit
- a posting to the general ledger as a credit
- a posting to the subsidiary ledger as a debit
- a posting to the subsidiary ledger as a credit
- not posted

**Cash Payments Journal****CP7**

Date	Ck. No.	Accounts Debited	Ref.	Other Accounts Dr.	Accounts Payable Dr.	Mdse. Inventory Cr.	Cash Cr.
July 3	611	Aqua Systems Co.	(1)		4,000	40	3,960
5	612	Rent Expense	(2)	900			900
10	613	Inventory	(3)	3,200			3,200
17	614	Cole Brothers	(4)		2,500	50	2,450
20	615	Office Equipment	(5)	2,000			2,000
22	616	Advertising Expense	(6)	400			400
25	617	Evans Corporation	(7)		5,500	55	5,445
31				6,500	12,000	145	18,355
				(8)	(9)	(10)	(11)