

11-3 APPLICATION PROBLEM**Posting to a general ledger**

Selected entries from the cash payments and general journals for Hartley Corporation are given below.

Instructions:

1. Start new pages for the following accounts in the general ledger. Record the balances as of November 1 of the current year.

Account No.	Account Title	Account Balance
1110	Cash	\$ 21,960.00
1130	Accounts Receivable	8,420.64
1150	Supplies—Office	4,416.00
1170	Prepaid Insurance	1,870.00
2110	Accounts Payable	15,396.00
2120	Sales Tax Payable	1,615.20
4110	Sales	206,904.00
4120	Sales Discount	2,051.23
5110	Purchases	115,800.00
5120	Purchases Discount	1,845.22
6160	Rent Expense	12,000.00

2. Post the separate general ledger items recorded in the cash payments and general journals.