

11-1 APPLICATION PROBLEM**Posting to an accounts payable ledger**

Selected entries from the purchases, cash payments, and general journals for Healthy Nutrition, a health food store, are given below.

Instructions:

1. Start new pages for the following vendor accounts in the accounts payable ledger. Record the balances as of October 1 of the current year.

Vendor No.	Vendor Name	Account Balance
210	Cornucopia, Inc.	\$3,090.00
220	Healthy Foods	5,064.00
230	Nutrition Center	—
240	Office Center	—
250	Sports Nutrition	4,512.00

2. Post the separate items recorded in the purchases, cash payments, and general journals to the appropriate accounts payable ledger accounts. Post in chronological order by date.
3. Prepare a schedule of accounts payable. Compare the total of the schedule with the balance of the controlling account, Accounts Payable, \$13,352.00. If the totals are not the same, find and correct the errors.