

**11-2 APPLICATION PROBLEM****Posting to an accounts receivable ledger**

Selected entries from the sales, cash receipts, and general journals for Healthy Nutrition are given below.

**Instructions:**

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

| <b>Customer No.</b> | <b>Customer Name</b>     | <b>Account Balance</b> |
|---------------------|--------------------------|------------------------|
| 110                 | Children's Center        | \$4,416.00             |
| 120                 | Eastman Sports Arena     | 2,220.00               |
| 130                 | Maple Tree Club          | 3,528.00               |
| 140                 | Southwest Community Club | —                      |

2. Post the separate items recorded in the sales, cash receipts, and general journals to the appropriate accounts receivable ledger accounts. Post in chronological order by date.
3. Prepare a schedule of accounts receivable. Compare the total of the schedule with the balance of the controlling account, Accounts Receivable, \$8,293.44. If the totals are not the same, find and correct the errors.