

# 7.1 Posting

- Forwarding Procedure

- Forwarding is just the process of continuing an account or journal on a new page by carrying forward the date and the balance from the completed page

**FIGURE 7.11**

The finished account page after being forwarded (A.) and the new account page with the balance brought forward (B.).

The word "forwarded" is written in the particulars column of the account page that is full.

Notice that nothing is written in the debit, credit, or PR. columns because forwarding is not posting.

A.

ACCOUNT		A/R--T.J. Barker				NO. 112	
DATE	PARTICULARS	PR.	DEBIT	CREDIT	DR. CR.	BALANCE	
Feb. 20-- 7		J1	1 50 62		DR.	1 50 62	
9		J3	3 74 50		DR.	5 25 12	
11		J5		1 50 62	DR.	3 74 50	
12		J5	2 16 51		DR.	5 91 01	
16		J8	7 56 2		DR.	6 66 63	
18		J9		3 74 50	DR.	2 92 13	
19		J9	5 83 62		DR.	8 75 75	
21	Forwarded	J10		2 92 13	DR.	5 83 62	

B.

ACCOUNT		A/R--T.J. Barker				NO. 112	
DATE	PARTICULARS	PR.	DEBIT	CREDIT	DR. CR.	BALANCE	
Feb. 20-- 21	Forwarded				DR.	5 83 62	