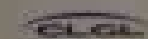


Comprehensive Problem 2: Accounting Cycle with Subsidiary Ledgers, Part 1



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During the second half of December 2013, TT's Specialty Shop engaged in the following transactions:

- Dec. 16 Received payment from Lucy Gomez on account, \$1,000.
- 16 Sold merchandise on account to Kay Fields, \$140, plus sales tax of \$6. Sale No. 640.
- 17 Returned merchandise to Evans Furniture for credit, \$100.
- 18 Issued Check No. 813 to Evans Furniture in payment of December 1 balance of \$1,200, less the credit received on December 17.
- 19 Sold merchandise on account to Lucy Gomez, \$600, plus tax of \$27. Sale No. 641.
- 22 Received payment from John Dempsey on account, \$1,500.
- 23 Issued Check No. 814 for the purchase of supplies, \$120. (Order supplies)
- 24 Purchased merchandise on account from West Wholesalers, \$1,000. Invoice No. 463, dated December 24, terms $2/10, n/30$.
- 26 Purchased merchandise on account from Phoenix Co., \$400. Invoice No. 817, dated December 26, terms $2/10, n/30$.
- 27 Issued Check No. 815 to K.C. Power & Light (Utilities Expense) for the month of December, \$600.
- 27 Sold merchandise on account to John Dempsey, \$2,000, plus tax of \$90. Sale No. 642.
- 29 Received payment from Martha Boyle on account, \$2,475.
- 29 Issued Check No. 816 in payment of wages (Wages Expense) for the two-week period ending December 28, \$1,100.
- 30 Issued Check No. 817 to Meyers Brothers Shop for a cash purchase of merchandise, \$200.

As of December 31, TT's account balances were as follows:

Account	Account No.	Debit	Credit
Cash	101	\$ 8,790	
Accounts Receivable	112	10,200	
Merchandise Inventory	131	21,000	
Supplies	141	120	
Prepaid Insurance	145	1,000	
Land	161	8,700	
Building	171	32,000	
Accum. Depr.—Building	172.1		\$ 9,000
Store Equipment	181	28,700	
Accum. Depr.—Store Equipment	182.1		8,000

College Accounting 20e Comprehensive Problem 2 Answers

Jeffrey Slater



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Cornell University Description of Courses Cornell University, 1976 *Journal of Accountancy* , 1961 *British Books in Print* , 1970 *Study Guide and Working Papers 1-12* Jeffrey Slater, 2005-04 This chapter by chapter learning aid systematically and effectively helps students study college accounting and get the maximum benefit from their study time. Each chapter provides a Summary Practice Test with fill in the blanks multiple choice and true false problems AND solutions to all the questions and the Working Papers. Working Papers contain tailor made spreadsheets to all end of chapter problems.

Accounting, 20e Or Financial Accounting, 8e: Working Papers for Exercises and Problems Chapters 1-16 Warren Reeve Fess, 2002-01-01

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