

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



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During the second half of December 2013, Tj'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 \$1,250, 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 \$80. 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, Tj's account balances were as follows:

Account	Account No.	Debit	Credit
Cash	101	\$ 8,750	
Accounts Receivable	112	10,250	
Merchandise Inventory	121	21,000	
Supplies	141	1,200	
Prepaid Insurance	145	1,000	
Land	161	8,750	
Building	171	32,000	
Accum. Depr.—Building	172.1		\$ 9,000
Store Equipment	181	28,750	
Accum. Depr.—Store Equipment	182.1		8,000

Cataccounting Comprehensive Problem For Part Two

Jianjun Gao



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