

1-R Recycling Problem:

Journalizing departmental purchases and cash payments LO6, 7, 8, 9, 10

Boardtown Station has two departments: Antiques and Trophies. Post the following transactions when journalized: (1) transactions impacting the accounts payable subsidiary ledger, (2) transactions recorded in the general journal, and (3) cash payments entered in a general amount column of the cash payments journal. Journals and partial general and accounts payable ledgers are given in the *Recycling Problems Working Papers*. Source documents are abbreviated as follows: check, C; debit memorandum, DM; purchase invoice, P.

Instructions:

1. Journalize the transactions completed during October of the current year. Use page 10 of a purchases journal, page 10 of a general journal, and page 16 of a cash payments journal. Post the items that are to be posted individually.
2. Prove and rule the purchases journal. Post the totals.
3. Prove and rule the cash payments journal. Post the totals.

Transactions:

- Oct.
1. Wrote Check No. 810 to Davis Properties for rent, \$2,450.00.
 3. Gave John Platte a \$324.60 check for making various repairs (miscellaneous expense). C811.
 5. Purchased \$2,514.62 of trophy parts from Paton Trophy Supply. P624.
 9. Issued a check to Mountain Electric Department for last month's utility bill, \$425.00. C812.
 10. Returned defective trophy parts to Paton Trophy Supply, \$68.50, from P624, DMS1.
 11. Wrote Check No. 813 to Paton Trophy Supply for the unpaid balance of purchase invoice 567, less items returned on debit memo 51, less 2% discount.
 12. Purchased on account from Lampkin Supply various parts to restore antiques, \$784.22. P625.
 14. Purchased a printer toner cartridge from Davis Office Source, \$65.25. C814.
 16. Received a shipment of trophy parts on account from Ulman Import, \$1,874.90, with 1/10, n/30 payment terms. P626.
 21. Purchased an antique dining room set from Gail Mason, \$930.00. C815.
 22. Received a shipment of antiques from Abernathy Furniture, \$4,258.80. P627.
 24. Sent a check to Ulman Import for purchase invoice 626, less a 1% discount. C816.
 28. Returned a \$1,308.00 china cabinet purchased on October 22 to Abernathy Furniture. DMS2.
 29. Team Sports closed and sold its inventory at auction. Won the bid for trophy supplies, \$275.00. C817.
 31. Paid cash to replenish the petty cash fund for (1) an advertisement promoting soccer team trophies, \$25.00; (2) snacks for office workers, \$16.95 (miscellaneous expense); and (3) pens and memo pads, \$18.26. C818.

Southwestern Century 21 Accounting Key Manual Simulation

Kenton E. Ross



Southwestern Century 21 Accounting Key Manual Simulation:

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This book delves into Southwestern Century 21 Accounting Key Manual Simulation. Southwestern Century 21 Accounting Key Manual Simulation is a vital topic that must be grasped by everyone, ranging from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Southwestern Century 21 Accounting Key Manual Simulation, encompassing both the fundamentals and more intricate discussions.

1. This book is structured into several chapters, namely:
 - Chapter 1: Introduction to Southwestern Century 21 Accounting Key Manual Simulation
 - Chapter 2: Essential Elements of Southwestern Century 21 Accounting Key Manual Simulation
 - Chapter 3: Southwestern Century 21 Accounting Key Manual Simulation in Everyday Life
 - Chapter 4: Southwestern Century 21 Accounting Key Manual Simulation in Specific Contexts
 - Chapter 5: Conclusion
 2. In chapter 1, this book will provide an overview of Southwestern Century 21 Accounting Key Manual Simulation. The first chapter will explore what Southwestern Century 21 Accounting Key Manual Simulation is, why Southwestern Century 21 Accounting Key Manual Simulation is vital, and how to effectively learn about Southwestern Century 21 Accounting Key Manual Simulation.
 3. In chapter 2, this book will delve into the foundational concepts of Southwestern Century 21 Accounting Key Manual Simulation. The second chapter will elucidate the essential principles that must be understood to grasp Southwestern Century 21 Accounting Key Manual Simulation in its entirety.
 4. In chapter 3, the author will examine the practical applications of Southwestern Century 21 Accounting Key Manual Simulation in daily life. The third chapter will showcase real-world examples of how Southwestern Century 21 Accounting Key Manual Simulation can be effectively utilized in everyday scenarios.
 5. In chapter 4, the author will scrutinize the relevance of Southwestern Century 21 Accounting Key Manual Simulation in specific contexts. This chapter will explore how Southwestern Century 21 Accounting Key Manual Simulation is applied in specialized fields, such as education, business, and technology.
 6. In chapter 5, the author will draw a conclusion about Southwestern Century 21 Accounting Key Manual Simulation. The final chapter will summarize the key points that have been discussed throughout the book.
- The book is crafted in an easy-to-understand language and is complemented by engaging illustrations. It is highly recommended for anyone seeking to gain a comprehensive understanding of Southwestern Century 21 Accounting Key Manual Simulation.

Table of Contents Southwestern Century 21 Accounting Key Manual Simulation

1. Understanding the eBook Southwestern Century 21 Accounting Key Manual Simulation
 - The Rise of Digital Reading Southwestern Century 21 Accounting Key Manual Simulation
 - Advantages of eBooks Over Traditional Books
2. Identifying Southwestern Century 21 Accounting Key Manual Simulation
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Southwestern Century 21 Accounting Key Manual Simulation
 - User-Friendly Interface
4. Exploring eBook Recommendations from Southwestern Century 21 Accounting Key Manual Simulation
 - Personalized Recommendations
 - Southwestern Century 21 Accounting Key Manual Simulation User Reviews and Ratings
 - Southwestern Century 21 Accounting Key Manual Simulation and Bestseller Lists
5. Accessing Southwestern Century 21 Accounting Key Manual Simulation Free and Paid eBooks
 - Southwestern Century 21 Accounting Key Manual Simulation Public Domain eBooks
 - Southwestern Century 21 Accounting Key Manual Simulation eBook Subscription Services
 - Southwestern Century 21 Accounting Key Manual Simulation Budget-Friendly Options
6. Navigating Southwestern Century 21 Accounting Key Manual Simulation eBook Formats
 - ePub, PDF, MOBI, and More
 - Southwestern Century 21 Accounting Key Manual Simulation Compatibility with Devices
 - Southwestern Century 21 Accounting Key Manual Simulation Enhanced eBook Features
7. Enhancing Your Reading Experience

- Adjustable Fonts and Text Sizes of Southwestern Century 21 Accounting Key Manual Simulation
- Highlighting and Note-Taking Southwestern Century 21 Accounting Key Manual Simulation
- Interactive Elements Southwestern Century 21 Accounting Key Manual Simulation
- 8. Staying Engaged with Southwestern Century 21 Accounting Key Manual Simulation
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Southwestern Century 21 Accounting Key Manual Simulation
- 9. Balancing eBooks and Physical Books Southwestern Century 21 Accounting Key Manual Simulation
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Southwestern Century 21 Accounting Key Manual Simulation
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Southwestern Century 21 Accounting Key Manual Simulation
 - Setting Reading Goals Southwestern Century 21 Accounting Key Manual Simulation
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Southwestern Century 21 Accounting Key Manual Simulation
 - Fact-Checking eBook Content of Southwestern Century 21 Accounting Key Manual Simulation
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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