

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 \$67, less items returned on debit memo \$1, 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.

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M Lipman



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Table of Contents Southwestern Century 2accounting Key Manual Simulation

1. Understanding the eBook Southwestern Century 2accounting Key Manual Simulation
 - The Rise of Digital Reading Southwestern Century 2accounting Key Manual Simulation
 - Advantages of eBooks Over Traditional Books
2. Identifying Southwestern Century 2accounting 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 2accounting Key Manual Simulation
 - User-Friendly Interface

4. Exploring eBook Recommendations from Southwestern Century 2accounting Key Manual Simulation
 - Personalized Recommendations
 - Southwestern Century 2accounting Key Manual Simulation User Reviews and Ratings
 - Southwestern Century 2accounting Key Manual Simulation and Bestseller Lists
5. Accessing Southwestern Century 2accounting Key Manual Simulation Free and Paid eBooks
 - Southwestern Century 2accounting Key Manual Simulation Public Domain eBooks
 - Southwestern Century 2accounting Key Manual Simulation eBook Subscription Services
 - Southwestern Century 2accounting Key Manual Simulation Budget-Friendly Options
6. Navigating Southwestern Century 2accounting Key Manual Simulation eBook Formats
 - ePub, PDF, MOBI, and More
 - Southwestern Century 2accounting Key Manual Simulation Compatibility with Devices
 - Southwestern Century 2accounting Key Manual Simulation Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Southwestern Century 2accounting Key Manual Simulation
 - Highlighting and Note-Taking Southwestern Century 2accounting Key Manual Simulation
 - Interactive Elements Southwestern Century 2accounting Key Manual Simulation
8. Staying Engaged with Southwestern Century 2accounting Key Manual Simulation
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Southwestern Century 2accounting Key Manual Simulation
9. Balancing eBooks and Physical Books Southwestern Century 2accounting Key Manual Simulation
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Southwestern Century 2accounting Key Manual Simulation
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Southwestern Century 2accounting Key Manual Simulation
 - Setting Reading Goals Southwestern Century 2accounting Key Manual Simulation
 - Carving Out Dedicated Reading Time

12. Sourcing Reliable Information of Southwestern Century 2accounting Key Manual Simulation
 - Fact-Checking eBook Content of Southwestern Century 2accounting 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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