

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 \$1,250, 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. (Other 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, TT's account balances were as follows:

Account	Account No.	Debit	Credit
Cash	101	\$ 8,750	
Accounts Receivable	112	10,250	
Merchandise Inventory	131	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

Accounting Comprehensive Problem For Part Two

Belverd E. Needles



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web this makes explicit just how difficult to reach and remote the count s castle is even in a land known for its large hills and rocky roads dracula s castle stands out as an especially hidden and mysterious place harker begins to notice just how isolated dracula is from the rest of local society

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web it is necessary to unravel what its author or authors have said how it has been said when why and where always relating it to its historical moment in this novel part of the article i will explain what changes the irish novelist bram stoker made with respect to the figure of dracula and in the case of mina murray s best friend the wealthy and later vampire lucy