

11-7 CHALLENGE PROBLEM

JOURNALIZING BUSINESS TRANSACTIONS

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Journalizing and posting business transactions

The general, accounts payable, and accounts receivable ledgers for Custom Golf Land are given in the Working Papers.

Instructions:

1. Journalize the following transactions completed during October of the current year. Use page 11 of a sales journal, purchases journal, general journal, and cash receipts journal. Use page 21 of a cash payments journal. Add an 8% sales tax to all sales transactions. Source documents are abbreviated as follows: check, C; memorandum, M; purchase invoice, P; receipt, R; sales invoice, S; terminal summary, TS.

Transactions:

- Oct. 2. Wrote a check for rent, \$1,150.00. C265.
3. Received an invoice from Vista Golf Co. for merchandise purchased on account, \$1,950.00. P71.
4. Paid for merchandise, \$142.80. C266.
6. A check was received in payment on account from Viola Davis, \$829.44, covering S45. R43.
7. Eagle Golf Equipment was paid on account, \$2,358.00, covering P67. C267.
7. Cash and credit card sales, \$5,676.00. TS31.
- Posting.** Post the items that are to be posted individually.
11. Merchandise was sold on account to Doris McCarley, \$306.00. S49.
13. Store supplies were bought on account from Golf Source, \$258.00. M34.
14. Cash and credit card sales, \$5,808.00. TS32.
- Posting.** Post the items that are to be posted individually.
17. Wrote a check for electric bill, \$220.20. C268.
20. Wrote a check to Vista Golf Co. on account, \$3,216.00, less 2% discount, covering P68. C269.
21. Recorded cash and credit card sales, \$5,376.00. TS33.
- Posting.** Post the items that are to be posted individually.
23. Design Golf was paid on account, \$2,916.00, covering P69. C270.
24. Barry Fuller bought merchandise on account, \$1,315.00. S50.
24. Received payment on account from Leona Silva, \$285.12, covering S46. R44.

Accounting 11 7 Challenge Problem Century 21

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Century 21 Accounting, 2000 Century 21 Accounting Kenton E. Ross, 2000 *Century 21 Accounting, Chapters 11-18 - Working Papers* Robert M. Swanson, Kenton E. Ross, Hanson, Claudia B. Gilbertson, Robert D. Hanson, Mark W. Lehman, 1994-05-25 **Module 3 Wk Pap 19-28, Century 21 Acct 1y** MD Jan Swanson, Kenton E. Ross, Hanson, Robert D. Hanson, Robert Swanson, Claudia B. Gilbertson, Mark W. Lehman, 1994-05-28 Century 21 Accounting Swanson, Melanie H. Ross, Hanson, Gilbert, 1994 **Century 21 Accounting: Module 1. Accounting cycle, chapters 1-10**, 1982 Century 21 Accounting 1st Year Course Chapters 1-18 - Working Papers Kenton E. Ross, Robert M. Swanson, 1986-07 **Century 21 Accounting, 1st Year** Swanson, Robert M. Swanson, Kenton E. Ross, 1992 **Century 21 Accounting, Emphasizing Special Journal** Robert M. Swanson, Kenton E. Ross, 1991 *Work Pap/Sg Ch 1-20, C21 Acct* Robert M. Swanson, Kenton E. Ross, 1991-03 **Implementing Environmental Management Accounting: Status and Challenges** Pall M. Rikhardsson, Martin Bennett, Jan Jaap Bouma, Stefan Schaltegger, 2005-11-13 This is the third volume in the Environmental Management Accounting Network EMAN series of selected refereed papers on environmental management accounting drawn primarily from papers presented at EMAN Europe's annual conferences. Most of the papers in this volume were first presented at the 6th EMAN Europe Annual Conference at the Aarhus School of Business Denmark on 23-24 January 2003. The focus of the conference and the papers presented was on implementation of Environmental Management Accounting. That is to say what challenges there are in getting EMA to work in companies, how governments are promoting EMA and how EMA can be supported by, for instance, IT. From the papers in this volume it can be seen that EMA is becoming more established as a field of practice as well as an academic endeavour. EMA is no longer the sole interest of large multinational companies but is being adopted by SMEs as well as being promoted by various government agencies. EMAN has continued to play an important role in this development by providing a medium through which those interested can contact others with similar interests and by organising regular events for the dissemination and exchange of news and ideas. EMAN aims to provide a forum in which academics and practitioners can meet to exchange and share ideas and experiences and this has guided the selection of these papers which include both academic papers grounded in the relevant literature and with reference to theory as appropriate. *Century 21 Accounting* Robert M. Swanson, Kenton E. Ross, Hanson, 1983 **Fundamentals of Accounting** Robert M. Swanson, Kenton E. Ross, 1992 **Leveraging Technology for a Sustainable World** David A. Dornfeld, Barbara S. Linke, 2012-04-23 The 19th CIRP Conference on Life Cycle Engineering continues a strong tradition of scientific meetings in the areas of sustainability and engineering within the community of the International Academy for Production Engineering CIRP. The focus of the conference is to review and discuss the current developments, technology improvements and future research directions that will allow engineers to help create green businesses and industries that are both socially responsible and economically successful. The symposium covers a variety of relevant topics within life cycle engineering including

Businesses and Organizations Case Studies End of Life Management Life Cycle Design Machine Tool Technologies for Sustainability Manufacturing Processes Manufacturing Systems Methods and Tools for Sustainability Social Sustainability and Supply Chain Management *Directory of Published Proceedings* ,2004 *Monthly Catalog of United States Government Publications* United States. Superintendent of Documents,1995 **Paperbound Books in Print** ,1984
 British Books in Print ,1970 Annual Editions: Accounting 99/00 Dushkin/McGraw Hill,1998-12 *Business Periodicals Index* ,1986

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