

1-R: Recycling Problem:

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

Bowdertown 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 Problem 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, \$48.50, from P624. DM51.
11. Wrote Check No. 813 to Paton Trophy Supply for the unpaid balance of purchase invoice 567, less memo 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 Ultman 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 Ultman 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. DM52.
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.

Century 21 Accounting Answer Key Chapter 11

**Swanson, Robert M. Swanson, Kenton
E. Ross**

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Haber,William B. Hoyt,Robert E. Turner,1999-04 Focuses on a business perspective by using examples from the business world to illustrate accounting concepts **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, Emphasizing Special Journal Robert M. Swanson,Kenton E. Ross,1991 Century 21 Shorthand ,1974 The Balance Sheet , **Climate Change 2013: The Physical Science Basis** Intergovernmental panel on climate change. Working group 1,2014 The report also provides a comprehensive assessment of past and future sea level change in a dedicated chapter **Solar Technologies for the 21st Century** Anco S. Blazev,2021-01-07 This book examines solar technologies describes their properties and evaluates the technological potential of each It also reviews the logistics of deploying solar energy as a viable and sustainable way to solve urgent energy environmental and socio economic problems Topics discussed include solar power generation today s solar technologies solar thermal silicon PV thin PV 3 D solar cells nano PV organic solar cells solar successes and failures solar power fields finance and regulations solar markets and solar energy and the environment

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