

- 9 Paid cleaning service, \$100, check no. 110.
- 10 Young Company returned merchandise costing \$1,200 from invoice no. 52; the Elegant Dress Shop issued credit memo no. 10 to Young Company for \$1,200.
- 11 Purchased merchandise from Johnsons Company on account, \$14,000; terms 3/15, n/60.
- 12 Sold merchandise for \$30,000 cash.
- 12 Paid Thomas Company invoice dated March 2, check no. 111.
- 13 Sold \$5,000 of merchandise for cash.
- 14 Returned merchandise to Johnsons Company in the amount of \$1,000; the Elegant Dress Shop issued debit memo no. 4 to Johnsons Company.
- pt4 Paid \$2 from the petty cash fund for delivery expense, voucher no. 22.
- 15 Paid taxes due for FICA (OASDI and Medicare) and FET for February payroll, check no. 112.
- 15 Bridget withdrew \$250 for her own personal expenses, check no. 113.
- 15 Paid state income tax for February payroll, check no. 114.
- 16 Received payment from Young Company for invoice no. 52, less discount.
- 16 Young Company paid invoice no. 51, \$8,000.
- 16 Sold merchandise to Bach Company on account, \$4,600, invoice no. 54; terms 3/10, n/30.
- 21 Purchased delivery truck on account from Manny's Garage, \$19,700.
- 22 Sold merchandise to Young Company on account, \$5,000, invoice no. 55; terms 3/10, n/30.
- 23 Paid Johnsons Company the balance owed, check no. 115.
- 24 Sold merchandise to Bach Company on account, \$1,400, invoice no. 56; terms 3/10, n/30.
- 25 Purchased merchandise for \$1,800, check no. 116.
- 27 Purchased merchandise from Denmark Company on account, \$5,000; terms 1/10, n/30.
- 27 Paid \$3 postage from the petty cash fund, voucher no. 23.
- 28 Young Company paid invoice no. 55 dated March 22, less discount.
- 28 Bach Company paid invoice no. 54 dated March 16.
- 29 Purchased merchandise from Thomas Company on account, \$13,000; terms 1/10, n/30.
- 30 Sold merchandise to Denmark Company on account, \$9,000, invoice no. 57; terms 3/10, n/30.
- 30 Issued check no. 117 to replenish the petty cash fund to the same level. Assume no shortage or overage.
- 30 Recorded payroll in payroll register.
- 30 Journalized payroll entry (to be paid on 31st).
- 30 Journalized employer's payroll tax expense.
- 31 Paid payroll checks no. 118, no. 119, and no. 120.

Additional Data

- a./b. Ending merchandise inventory, \$14,580.
- c. During March, rent expired, \$550.
- d. Truck depreciated, \$300.
- e. Rental income earned, \$250 (one month's rent from subletting).
- f. Bridget Duval's dress shop is located at 1 Milgate Rd., Marblehead, MA 01945. Its identification number is 33-4158215.

College Accounting 13th Edition Mini Practice Set 2

Answers

Arturo Cuomo



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