

## In-Touch Electronics (continued)

Date	Transactions Entered
May 28	Sold \$2,000.00 in merchandise on account, plus 5% sales tax to Sebastian Martinez, Sales 523p, #10, terms 2/10, n/30.
29	Purchased \$1,500.00 in supplies on account from Office Supplies Inc., invoice 94899.
30	Issued Check 8098 for \$1,500.00 in payment for the merchandise sold.
31	Recorded cash sales of \$1,200.00 plus 5% sales tax. Page 22.
31	Recorded bankcard sales of \$800.00 plus 5% sales tax. Page 22.
31	Recorded bank service charge of \$25.00 and bankcard fees of \$100.00. May bank statement (second compound entry).
31	Wrote Check 8099 to pay the payroll of \$2,500.00 (gross earnings) for the pay period ended May 31. The following amounts were withheld: employees' federal income taxes, \$400.00; employees' state income taxes, \$50.00; FICA taxes, \$155.00 for social security and \$30.25 for Medicare.
31	Recorded the employer's payroll taxes for the May 31 payroll: FICA tax rate, 6.2% for social security and 1.45% for Medicare; federal unemployment tax rate, 0.8%; and state unemployment tax rate, 5.4%.

### Analyze

1. Compute the amount by which the Cash in Bank account changed during the month.
2. Identify the two accounts that have the greatest impact on the trial balance total.
3. Calculate the total percentage of tax withholdings for the May 31 payroll.



## QuickBooks

### PROBLEM GUIDE

#### Step-by-Step Instructions

1. **Record the Problem.**  
More Practice: 4 QB&B file.
2. Enter all sales on account using the **Create Invoices** option.
3. Record and apply any sales returns using the **Create Credit Memos/Refunds** option.
4. Process all cash receipts.
5. Enter the purchases on account using the **Enter Bills** option.
6. Record and apply any purchase returns using the **Credit** option from the **Enter Bills** window in the **Vendor** menu.
7. Process all cash payments.
8. Use the **Make General Journal Entries** option to record the cash disbursements on May 26.
9. Record the employer's payroll taxes using the **Make General Journal Entries** option.
10. Print a **Journal report**.
11. Print your work.
12. Print the following reports: **General Ledger**, **Vendor Register Summary**, and **Customer Balance Summary**.
13. Print a **Trial Balance**.
14. Complete the **Analyze** activity and complete the **Audit Test**.
15. Back up your work.

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2000 Donald J. Guerrieri,F. Barry 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      **Business and Office Education** Ohio State University. Center for Vocational and Technical Education,1972      **Problems and Practice Sets for Essentials of Accounting** William Andrew Paton,1949      *Alternative Laboratory Exercises for Rorem's Accounting Method* Willard J. Graham,1930      The Balance Sheet ,1957      **Accounting Method** Clarence Rufus Rorem,1928      *Business and Office Education: Instructional Materials* ,1972      Accounting Methods Clarence Rufus Rorem,1928      **20th Century Bookkeeping and Accounting: First-year course** Paul Adolph Carlson,Hamden Landon Forkner,Alva LeRoy Prickett,1947      **The Vocational-technical Library Collection** Bruce Reinhart,1970      **The Bulletin of the National Association of Secondary School Principals** National Association of Secondary School Principals (U.S.),1953      College Accounting Jeffrey Slater,2003      *Accounting* Horace R. Brock,1990      Business Education Forum ,1968      **Catalogue and Announcement** ,1950      *Bulletin Pennsylvania. Department of Public Instruction*,1949      *Bulletin* ,1989      **The University correspondent and University correspondence college magazine (and The Educational review)** . ,1891      *The Accounting Review* William Andrew Paton,1959 Includes section Reviews

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