

Business Transactions: Condona Electronics had the following business transactions May 16 through May 31.

Date	Transactions
May 16	Sold \$1,200.00 in merchandise plus 5% sales tax to Sam Lovette on account, Sales Slip 607.
17	Received \$126.00 from Tom Trout to apply on his account, Receipt 354.
17	Issued Check 892 for \$600.00 to Desktop Wholesalers in payment of our account balance.
18	Issued Debit Memo 18 to Laser Jr. Ink Jet Products for our return of \$75.00 in merchandise.
19	Wrote Check 893 for \$1,200.00 to Computer Systems Inc. to apply on our account.
19	Paid Hi-Tech Electronics Outlet \$1,750.00 in full payment of our account balance by issuing Check 894.
19	Issued Check 895 to Office Supplies, Inc. for \$770.00 in full payment of our account balance.
20	Sold \$90.00 in office equipment for cash to an employee, Bob Bob, Receipt 357.
20	Purchased \$1,200.00 in store equipment on account from Desktop Wholesalers, DW87, n/30.
20	Received \$210.00 from Mark McCormick to apply on his account, Receipt 358.
20	Sue Ellen Scott sent us a check for \$308.70 in payment of her \$315.00 account less a 2% discount, Receipt 359.
21	Purchased \$1,500.00 in merchandise on account from Hi-Tech Electronics Outlet, Invoice HT99, terms 2/10, n/30.
21	Marianne Martino sent us a \$94.50 check to apply on her account, Receipt 360.
21	Sold \$400.00 in merchandise plus 5% sales tax to Mark McCormick on account, Sales Slip 608, terms 2/10, n/30.
22	Issued Check 896 for \$1,200.00 to Desktop Wholesalers, in payment of our account.
23	Sold \$500.00 in merchandise to Sue Ellen Scott on account plus 5% sales tax, Sales Slip 609, terms 2/10, n/30.
24	Mark McCormick returned merchandise purchased on account, \$100.00, plus 5% sales tax, Credit Memo 55.
25	Paid the annual insurance premium of \$1,600.00 by issuing Check 897 to Surfside Insurance Co.
26	Discovered that Transportation In account should have been debited last month for \$50.00 instead of the Purchases account. Recorded the correcting entry, Memorandum 26.

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Roger H. Hermanson

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Slater,2002-09-04 **College Accounting** John Ellis Price,2003 **Financial Accounting** Roger H. Hermanson,1995

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web logical thinking is also known as abstract reasoning which assesses your ability to process and analyse abstract information making logical inferences to reach the answer you will be asked to look at an incomplete set of shapes and

symbols then choose the missing image from the sequence

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