

No	Date	General Journal	Debit	Credit
1	Jan 01	Notes Receivable (short-term) ✓	1,500 ✓	
		Accounts Receivable ✓		1,500 ✓
2	Jan 02	Insurance Expense ✓	500 ✓	
		Cash ✓		500 ✓
3	Jan 05	Inventory ✓	9,000 ✓	
		Accounts Payable ✓		9,000 ✓
4	Jan 05	Inventory ✓	300 ✓	
		Cash ✓		300 ✓
5	Jan 06	Deferred Revenue ✓	4,350 ✓	
		Sales Revenue ✓		4,350 ✓
6	Jan 06	Cost of Goods Sold ✓	2,400 ✓	
		Inventory ✓		2,400 ✓

Payroll Accounting Cengage 2014 Appendix A Answers

Anne Collins, Gregory Pazmandy



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