

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.

Mini Practice Set 4 Accounting Answers

Jeffrey Slater

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Spon Roland Étienne,Jean-Claude Mossière,1995 **Instructors Resource Manual and Solutions, Chap. 1-15** Jeffrey

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

Glencoe Accounting Donald J. Guerrieri,Haber,Hoyt,Turner,1995 **Cost Accounting** Horace R. Brock,Linda Herrington,1998-03 Cost Accounting provides comprehensive coverage of cost accounting principles and techniques in short learning segments that make it easier for students to learn and understand the material In addition to a clear concise writing style carefully planned organization and numerous illustrations this new edition now offers an even more attractive design that enhances learning while maintaining student interest A spreadsheet applications disk can be packaged with the text

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