

## In-Touch Electronics (continued)

Date	Transactions (cont.)
May 28	Sold \$200.00 in merchandise on account plus 5% sales tax to Marianne Martino, Sales Slip #10, terms 2/10, n/30.
29	Purchased \$150.00 in supplies on account from Office Suppliers Inc., Invoice 9489.
30	Issued Check #98 for \$1,500.00 in payment for the monthly rent.
31	Recorded cash sales of \$1,200.00 plus 5% sales tax, Tape 22.
31	Recorded bankcard sales of \$900.00 plus 5% sales tax, Tape 22.
31	Recorded bank service charge of \$25.00 and bankcard fees of \$100.00, May bank statement (record compound entry).
31	Wrote Check #99 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 \$36.25 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. Restore the Problem Mini Practice 4 QBE file.
2. Enter all sales on account using the **Create Invoices** option.
3. Record and apply any sales returns using the **Create Credit Memo/ 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 **Vendors** menu.
7. Process all cash payments.
8. Use the **Make General Journal Entries** option to record the error discovered 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 Balance 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.

# Mini Practice Set Using Special Journals

**KJ Lindholm-Leary**



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**Gle ACC Two 1st Year 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 from AIM 1967-1971 United States. Office of Education, 1972 Business and Office Education Ohio State University. Center for Vocational and Technical Education, 1972 **Business and Office Education: Instructional Materials**, 1972 **Higher Accountancy** La Salle Extension University, 1922 **The Balance Sheet**, **New Orleans Medical and Surgical Journal**, 1930 **College Accounting: Theory/practice, Complete** Horace R. Brock, Charles Earl Palmer, Fred Coleman Archer, 1969 *20th Century Bookkeeping and Accounting: First-year course* Paul Adolph Carlson, Hamden Landon Forkner, Alva LeRoy Prickett, 1947 Then A Miracle Occurs Christopher R. Agnew, Donal E. Carlston, William G. Graziano, Janice R. Kelly, 2009-11-25 Focusing attention on a multiplicity of issues surrounding the study of behavior is timely and important Some scholars believe that across various sub disciplines of the field social psychology actually has contributed a great deal to our understanding of behavior and its antecedents From this perspective there is considerable utility in drawing together such work in one place Other scholars suggest that though there has been great progress elucidating the internal cognitive affective and motivational underpinnings of behavior much less research focuses on external behavior itself From this perspective it is important to identify the theoretical gaps the empirical needs and the focal issues that still demand attention Chapters in this timely volume review some of these key issues with contributions from some of the world's leading social and personality psychologists *Catalog of the United States Armed Forces Institute* United States Armed Forces Institute, 1944 **Bulletin**, 1989 The Balance Sheet, 1929 College Accounting Jeffrey Slater, 2003 *Complete Accounting Course* David Himmelblau, 1924 **Everyday Engineering Magazine**, 1919 *Dry Goods Merchants Trade Journal*, 1927 The Boston Medical and Surgical Journal, 1886 The Solicitors' Journal & Reporter, 1916 The American School Board Journal William George Bruce, William Conrad Bruce, Susanna Cocroft, 1921 A periodical of school administration

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## **Table of Contents Mini Practice Set Using Special Journals**

1. Understanding the eBook Mini Practice Set Using Special Journals
  - The Rise of Digital Reading Mini Practice Set Using Special Journals
  - Advantages of eBooks Over Traditional Books
2. Identifying Mini Practice Set Using Special Journals
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Mini Practice Set Using Special Journals
  - User-Friendly Interface
4. Exploring eBook Recommendations from Mini Practice Set Using Special Journals
  - Personalized Recommendations
  - Mini Practice Set Using Special Journals User Reviews and Ratings
  - Mini Practice Set Using Special Journals and Bestseller Lists
5. Accessing Mini Practice Set Using Special Journals Free and Paid eBooks
  - Mini Practice Set Using Special Journals Public Domain eBooks
  - Mini Practice Set Using Special Journals eBook Subscription Services

- Mini Practice Set Using Special Journals Budget-Friendly Options
- 6. Navigating Mini Practice Set Using Special Journals eBook Formats
  - ePub, PDF, MOBI, and More
  - Mini Practice Set Using Special Journals Compatibility with Devices
  - Mini Practice Set Using Special Journals Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Mini Practice Set Using Special Journals
  - Highlighting and Note-Taking Mini Practice Set Using Special Journals
  - Interactive Elements Mini Practice Set Using Special Journals
- 8. Staying Engaged with Mini Practice Set Using Special Journals
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Mini Practice Set Using Special Journals
- 9. Balancing eBooks and Physical Books Mini Practice Set Using Special Journals
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Mini Practice Set Using Special Journals
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Mini Practice Set Using Special Journals
  - Setting Reading Goals Mini Practice Set Using Special Journals
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Mini Practice Set Using Special Journals
  - Fact-Checking eBook Content of Mini Practice Set Using Special Journals
  - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
- 14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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