

## 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/10.
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 QBB 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. Proof 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 2 Using Special Journals

**G Thomas**



## Mini Practice Set 2 Using Special Journals:

**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 *Accounting Method* Clarence Rufus Rorem, 1928 *Business and Office Education from AIM 1967-1971* United States. Office of Education, 1972 Accounting Methods Clarence Rufus Rorem, 1928 *Business and Office Education* Ohio State University. Center for Vocational and Technical Education, 1972 **Alternative Laboratory Exercises for Rorem's Accounting Method** Willard J. Graham, 1930 *The Balance Sheet*, 1926 *Problems and Practice Sets for Essentials of Accounting* William Andrew Paton, 1949 **The Balance Sheet**, 1959 Business and Office Education: Instructional Materials, 1972 *20th Century Bookkeeping and Accounting* James Williams Baker, 1923 The Vocational-technical Library Collection Bruce Reinhart, 1970 20th Century Bookkeeping and Accounting James William Baker, 1923 United States Medical Investigator, 1886 **Instructors Resource Manual and Solutions, Chap. 1-15** Jeffrey Slater, 2002-09-04 *20TH CENTURY BOOKKEEPING AND ACCOUNTING: A TREATISE ON THE PRINCIPLES OF ACCOUNTING AND BOOKKEEPING PRACTICE APPLIED BY MODERN BOOKKEEPERS AND ACCOUNTANTS* JAMES W. BAKER, 1925 **Mader's Reptile and Amphibian Medicine and Surgery- E-Book** Stephen J. Divers, Scott J. Stahl, 2018-11-30 Selected for Doody's Core Titles 2024 in Veterinary Medicine Known as the bible of herpetological medicine and surgery Mader's Reptile and Amphibian Medicine and Surgery 3rd Edition edited by Stephen Divers and Scott Stahl provides a complete veterinary reference for reptiles and amphibians including specific sections on practice management and development taxonomy anatomy physiology behavior stress and welfare captive husbandry and management including nutrition heating and lighting infectious diseases and laboratory sciences clinical techniques and procedures sedation anesthesia and analgesia diagnostic imaging endoscopy medicine surgery therapy differential diagnoses by clinical signs specific disease condition summaries population health and public health and legal topics Well organized and concise this new edition covers just about everything related to reptiles and amphibians by utilizing an international array of contributing authors that were selected based on their recognized specialization and expertise bringing a truly global perspective to this essential text Machinists' Monthly Journal, 1919 **The Electrical Journal**, 1925 *20th Century Bookkeeping and Accounting: First-year course* Paul Adolph Carlson, Hamden Landon Forkner, Alva LeRoy Prickett, 1947

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    - Chapter 2: Essential Elements of Mini Practice Set 2 Using Special Journals
    - Chapter 3: Mini Practice Set 2 Using Special Journals in Everyday Life
    - Chapter 4: Mini Practice Set 2 Using Special Journals in Specific Contexts
    - Chapter 5: Conclusion
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