

### Month-Long Practice Set

On the first class in the Month-Long Practice Set module, you are required to do the assignment instructions on page 1.7. Please use the format found on pages in the Month-Long Book, **Practical 10: Not a Real Book, Just a Practice Book**. This may include preparing the worksheet, the financial statements, and the year-ending trial balance at the end of your life.

The following are some and other figures (CIF) to assist in the completion of the assignments.

- A. **Recording Detailed Transactions from December 2017 Through 2017, 2018.**
  - a. Record the necessary journal entries for each of the 12 transactions (transactions beginning December 2017). Record the date of the book to fill and the monthly payment each require (see entries, you should have a total of 12 journal entries).
- B. **Recording Detailed Transactions in the Journals.**
  - a. Record the entries in the applicable journals as follows:
    1. Purchases Journal—Record all purchases made on account (12 purchases entries).
    2. Sales Journal—Record credit sales (12 months).
    3. Cash Receipts Journal—Record all entries that include a receipt (total of 12 receipts).
    4. Cash Disbursements Journal—Record all entries that include a disbursement (credit) of cash (12 checks).
    5. General Journal—Record entries that do not go to any of the other journals listed above (12 entries).
- C. **Posting Detailed Transactions to the Ledgers.**
  - a. Posting entries to the General Ledger (GL) from the journals below:
    1. Purchases Journal—Compute the total purchases amount (CIF) (system) and record in their respective in the GL, (debit Purchases and credit A/P).
    2. Sales Journal—Compute the total credit sales amount.

# Rockford Practice Set 15th Edition

**Y Pai**



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