

Bookend Practice Set

On the first page of the Bookend Practice Set booklet, you are referred to the alternative instructions on page 1.7. Please use the format found on pages in the Bookend book, **THANK YOU FOR READING THIS ALTERNATIVE PRACTICE SET BOOK!** This may sometimes present the worksheet, the financial statements, and the post-closing trial balance at the end of your file.

The following are steps and check figures (CF) to assist in the completion of the assignments.

- I. **Recording Detailed Transactions from December 29th Through 31st, 2014.**
 - a. Record the necessary journal entries for each of the 13 transactions (transactions beginning December 29). Record the date of the transaction and the monthly payment each require (all entries, you should have a total of 21 journal entries).
- II. **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 (13 purchases entries).
 2. Sales Journal—Record credit sales (3 months).
 3. Cash Receipts Journal—Record all entries that include a receipt (total of least 13 receipts).
 4. Cash Disbursements Journal—Record all entries that include a disbursement (credit) of least (3 checks).
 5. General Journal—Record entries that do not go to any of the other journals listed above (3 entries).
- III. **Posting Detailed Transactions to the Ledgers.**
 - a. Posting entries to the General Ledger(G/L) from the journals below:
 1. Purchases Journal—(compute the total purchases amount (CF) \$7,000.00 and record it in the account in the G/L, (debit Purchases and credit A/P).
 2. Sales Journal—Compute the total credit sales amount.

Rockford Practice Set 15th Edition

**Donald E. Kieso, Jerry J.
Weygandt, Terry D. Warfield**



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