

### 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 1.1. Please use the format found on pages in the Month-Long Book, **Practical Accounting with Time-Adjusted Entries in Excel**. This may include preparing the worksheet, the financial statements, and the journalizing that follows in Excel if you like.

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

- A. **Recording Detailed Transactions from December 29<sup>th</sup> Through 31<sup>st</sup>, 2014.**
  - a. Record the necessary journal entries for each of the 12 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 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 least 12 receipts).
    4. Cash Disbursements Journal—Record all entries that include a disbursement (credit) of least 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(CIF) from the journals below:
    1. Purchases Journal—(Compute the total purchases amount (CIF) by month and record in their respective in the CIF, (debit Purchases) and credit A/P).
    2. Sales Journal—Compute the total credit sales amount.

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