

December Transactions:

- | | | |
|------|----|--|
| Dec. | 1 | Paid cash to Riverside Properties for rent, \$1,600.00. C466. |
| | 2 | Paid cash to City Office Source for office supplies, \$216.00. C457. |
| | 2 | The board of directors declared a dividend of \$0.50 per share; capital stock issued is 5,000 shares. M55. |
| | 3 | Received cash on account from Chandler City Schools, covering S392 for \$814.80, less 2% sales discount. R402. |
| | 3 | Sold merchandise on account to Pacific Stores, \$4,795.00, plus sales tax. S395. |
| | 4 | Paid cash to Downtown Hardware for miscellaneous expense, \$85.00. C458. |
| | 6 | Recorded cash and credit card sales, \$5,845.00, plus sales tax, \$315.63; total, \$6,160.63. TS45. |
| | 7 | Bought \$225.00 of office supplies and \$312.00 of store supplies from Alpha Supply on account, \$537.00. M57. |
| | 8 | Paid cash on account to Singh Imports, covering P243 for \$1,589.00, less 2% discount. C459. |
| | 8 | Sold merchandise on account to Batesville Manufacturing, \$1,208.00, plus sales tax. S396. |
| | 8 | Purchased merchandise on account from Trevino Company, \$4,000.00, less a 40% trade discount. P245. |
| | 10 | Paid cash to Cantrell Energy for electric bill, \$492.50. C460. |

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ATTENTION: The steps in this problem will vary from those in your text. Although the steps occur in a different order, the actions are the same. Therefore, the transactions will ultimately be journalized and posted to the ledgers properly.

Journalize the transactions completed during December of the current year. GUS offers sales terms of 2/10, n/30. The sales tax rate is 6%. In the list of transactions, source documents are abbreviated as follows: check, C; memorandum, M; purchase invoice, P; receipt, R; sales invoice, S; terminal summary, TS; debit memorandum, DM; credit memorandum, CM. When journalizing, no P is required in the Purch. No. column of the purchases journal, no S is required in the Sale No. column of the sales journal, and no C is required in the Ch. No. column of the cash payments journal.

Reinforcement Activity 2 Part A Answers

Hussin A.Rothana



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Table of Contents Reinforcement Activity 2 Part A Answers

1. Understanding the eBook Reinforcement Activity 2 Part A Answers
 - The Rise of Digital Reading Reinforcement Activity 2 Part A Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying Reinforcement Activity 2 Part A Answers
 - 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 Reinforcement Activity 2 Part A Answers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Reinforcement Activity 2 Part A Answers
 - Personalized Recommendations
 - Reinforcement Activity 2 Part A Answers User Reviews and Ratings
 - Reinforcement Activity 2 Part A Answers and Bestseller Lists
5. Accessing Reinforcement Activity 2 Part A Answers Free and Paid eBooks
 - Reinforcement Activity 2 Part A Answers Public Domain eBooks
 - Reinforcement Activity 2 Part A Answers eBook Subscription Services
 - Reinforcement Activity 2 Part A Answers Budget-Friendly Options
6. Navigating Reinforcement Activity 2 Part A Answers eBook Formats

- ePub, PDF, MOBI, and More
- Reinforcement Activity 2 Part A Answers Compatibility with Devices
- Reinforcement Activity 2 Part A Answers Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Reinforcement Activity 2 Part A Answers
 - Highlighting and Note-Taking Reinforcement Activity 2 Part A Answers
 - Interactive Elements Reinforcement Activity 2 Part A Answers
- 8. Staying Engaged with Reinforcement Activity 2 Part A Answers
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Reinforcement Activity 2 Part A Answers
- 9. Balancing eBooks and Physical Books Reinforcement Activity 2 Part A Answers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Reinforcement Activity 2 Part A Answers
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Reinforcement Activity 2 Part A Answers
 - Setting Reading Goals Reinforcement Activity 2 Part A Answers
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Reinforcement Activity 2 Part A Answers
 - Fact-Checking eBook Content of Reinforcement Activity 2 Part A Answers
 - 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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