

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.



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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.

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Business and Office Education: Instructional Materials, 1972 **WBCS (West Bengal Civil Services) 25 Practice Sets Preliminary Exam 2022** Dr. Manohar Pandey, Anupama Bannerjee, Sumit Kumar Majumdar, 2020-12-07 1 WBCS Cracker 25 Practice Sets is designed for WBCS Prelims 2 Solved Papers are provided from 2020 2017 to understand the paper pattern 3 25 practice Sets are given for thorough practice 4 Level of Preparedness can be checked after every practice sets 5 Well detailed answers are provided to understand concepts The revised and updated edition of WBCS CRACKER 25 Practice sets 2022 is specially designed to serve as a complete test series for the candidates who aspire to crack West Bengal state Preliminary Examination in their first attempt For the latest exam pattern this book provides Previous Years Solved Papers 2021 2017 right in the beginning of the book Enclosed with 25 practice papers it ensures that aspirants get to touch with every topic and question After practicing each practice sets you can easily check your level of preparation as each set has been designed by the expert team analysis Strictly based on the latest pattern along with detailed explanation of question this book proves to be a must have practice package before exam TOC Solved Papers 2021 2017 Practice Sets 1 25

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