

|    | DATE |    | DESCRIPTION                              | POST REF | DEBIT  | CREDIT |
|----|------|----|------------------------------------------|----------|--------|--------|
| 1  | May  | 1  | Cash in Bank                             |          | 5,000  |        |
| 2  |      |    | Jack Hines, Capital                      |          |        | 5,000  |
| 3  |      |    | Memo 1                                   |          |        |        |
| 4  |      | 2  | Office Equipment                         |          | 3,500  |        |
| 5  |      |    | Jack Hines, Capital                      |          |        | 3,500  |
| 6  |      |    | Memo 2                                   |          |        |        |
| 7  |      | 2  | Office Supplies                          |          | 125    |        |
| 8  |      |    | Cash in Bank                             |          |        | 125    |
| 9  |      |    | Check 101                                |          |        |        |
| 10 |      | 3  | Office Furniture                         |          | 2,700  |        |
| 11 |      |    | Accounts Payable - Office Systems        |          |        | 2,700  |
| 12 |      |    | Invoice 457                              |          |        |        |
| 13 |      | 7  | Web Server                               |          | 35,000 |        |
| 14 |      |    | Accounts Payable - Computer Specialists  |          |        | 35,000 |
| 15 |      |    | Invoice WS4658421                        |          |        |        |
| 16 |      | 9  | Cash in Bank                             |          | 1,000  |        |
| 17 |      |    | Web Service Fees                         |          |        | 1,000  |
| 18 |      |    | Receipt 101                              |          |        |        |
| 19 |      | 11 | Accounts Receivable - Andrew Hospital    |          | 3,000  |        |
| 20 |      |    | Web Service Fees                         |          |        | 3,000  |
| 21 |      |    | Invoice 101                              |          |        |        |
| 22 |      | 12 | Web Server                               |          | 10,000 |        |
| 23 |      |    | Accounts Payable - Service Plus Software |          |        | 10,000 |
| 24 |      |    | Invoice 876                              |          |        |        |
| 25 |      | 14 | Utilities Expense                        |          | 118    |        |
| 26 |      |    | Cash in Bank                             |          |        | 118    |
| 27 |      |    | Check 102                                |          |        |        |
| 28 |      | 15 | Jack Hines, Withdrawals                  |          | 2,500  |        |
| 29 |      |    | Cash in Bank                             |          |        | 2,500  |
| 30 |      |    | Check 103                                |          |        |        |
| 31 |      | 17 | Accounts Receivable - Sunshine Products  |          | 5,000  |        |
| 32 |      |    | Web Service Fees                         |          |        | 5,000  |
| 33 |      |    | Invoice 102                              |          |        |        |
| 34 |      | 18 | Office Furniture                         |          | 275    |        |
| 35 |      |    | Cash in Bank                             |          |        | 275    |
| 36 |      |    | Check 104                                |          |        |        |
| 37 |      | 19 | Cash in Bank                             |          | 4,000  |        |
| 38 |      |    | Web Service Fees                         |          |        | 4,000  |

# Mini Practice Set Accounting Problems And Solutions

**M Mark**



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web definite number of permissible seller financed transactions it is anticipated that it or now the consumer financial protection board will defer to north carolina s law that permits five such transactions per year

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