

## 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.



## QuickBooks

### PROBLEM GUIDE

#### Step-by-Step Instructions:

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.

## Mini Practice Set 2 Using Special Journals

**Padhraic Smyth**



## **Mini Practice Set 2 Using Special Journals:**

## Adopting the Song of Appearance: An Mental Symphony within **Mini Practice Set 2 Using Special Journals**

In some sort of eaten by monitors and the ceaseless chatter of fast communication, the melodic elegance and emotional symphony produced by the prepared word often diminish in to the back ground, eclipsed by the constant sound and disturbances that permeate our lives. Nevertheless, situated within the pages of **Mini Practice Set 2 Using Special Journals** a wonderful literary prize filled with raw thoughts, lies an immersive symphony waiting to be embraced. Crafted by a wonderful musician of language, that fascinating masterpiece conducts visitors on an emotional trip, skillfully unraveling the concealed songs and profound impact resonating within each cautiously constructed phrase. Within the depths of this touching assessment, we shall examine the book is key harmonies, analyze their enthralling writing type, and submit ourselves to the profound resonance that echoes in the depths of readers souls.

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