

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 610, terms 2/10, n/10.
29	Purchased \$150.00 in supplies on account from Office Suppliers Inc., Invoice 9489.
30	Issued Check 898 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 899 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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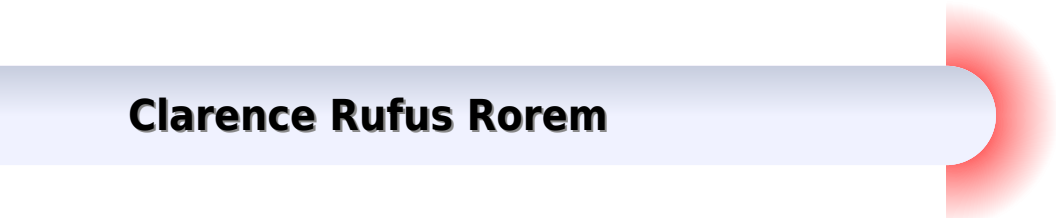
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Step-by-Step Instructions:

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.

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Table of Contents Mini Practice Set 2 Using Special Journals

1. Understanding the eBook Mini Practice Set 2 Using Special Journals
 - The Rise of Digital Reading Mini Practice Set 2 Using Special Journals
 - Advantages of eBooks Over Traditional Books
2. Identifying Mini Practice Set 2 Using Special Journals
 - 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 Mini Practice Set 2 Using Special Journals
 - User-Friendly Interface
4. Exploring eBook Recommendations from Mini Practice Set 2 Using Special Journals
 - Personalized Recommendations
 - Mini Practice Set 2 Using Special Journals User Reviews and Ratings
 - Mini Practice Set 2 Using Special Journals and Bestseller Lists
5. Accessing Mini Practice Set 2 Using Special Journals Free and Paid eBooks

- Mini Practice Set 2 Using Special Journals Public Domain eBooks
- Mini Practice Set 2 Using Special Journals eBook Subscription Services
- Mini Practice Set 2 Using Special Journals Budget-Friendly Options
- 6. Navigating Mini Practice Set 2 Using Special Journals eBook Formats
 - ePub, PDF, MOBI, and More
 - Mini Practice Set 2 Using Special Journals Compatibility with Devices
 - Mini Practice Set 2 Using Special Journals Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Mini Practice Set 2 Using Special Journals
 - Highlighting and Note-Taking Mini Practice Set 2 Using Special Journals
 - Interactive Elements Mini Practice Set 2 Using Special Journals
- 8. Staying Engaged with Mini Practice Set 2 Using Special Journals
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Mini Practice Set 2 Using Special Journals
- 9. Balancing eBooks and Physical Books Mini Practice Set 2 Using Special Journals
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Mini Practice Set 2 Using Special Journals
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Mini Practice Set 2 Using Special Journals
 - Setting Reading Goals Mini Practice Set 2 Using Special Journals
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Mini Practice Set 2 Using Special Journals
 - Fact-Checking eBook Content of Mini Practice Set 2 Using Special Journals
 - 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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