

1. Identify all the following items and correctly classified document (select the one company that has a semi-annual reporting system)

Subsidiary ledger (1 month)

Subsidiary ledger (1 month)

General ledger (12 months)

☒ General ledger (12 months)

☒ General ledger (12 months)

☒ Subsidiary ledger (12 months)

2. Boring Company's ending inventory for 2024 matches its beginning 2025 level of inventory and is \$25,000. Boring supplies 25% sales tax. Based on this ending and the 25% of 2025 sales, the ending sales tax amount for ending sales is \$100,000. Boring is selling the sales tax on this sale to the government on January 15.


DATE	DEBIT	CREDIT ACCOUNT	DEBIT	CREDIT
1	January 15	Cash	100,000	
		Sales tax payable		25,000
		Sales tax expense		100,000
2	January 15	Subsidiary ledger	100,000	
		Subsidiary ledger		25,000
3	January 15	Subsidiary ledger	100,000	
		Cash		100,000

3. Boring Company, incorporated, reports 2024 sales of \$100,000 in sales tax for a semi-annual period of 2024. Based on the ending sales tax on January 15, Boring is selling the sales tax on this sale to the government on January 15, 2025. Boring is selling the sales tax on this sale to the government on January 15, 2025. Boring is selling the sales tax on this sale to the government on January 15, 2025. Boring is selling the sales tax on this sale to the government on January 15, 2025.

DATE	DEBIT	CREDIT ACCOUNT	DEBIT	CREDIT
1	January 15	Cash	100,000	
		Sales tax payable		25,000
2	January 15	Subsidiary ledger	100,000	
		Cash		100,000

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**John J. Wild, Barbara Chiappetta, Ken
W. Shaw**



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educational resources initiative in this section we take solving with radicals one step further and apply radicals and rational
exponents to solve equations with exponents