

CHAPTER 3

A. QUESTION FOR DOUBLE ENTRIES

Q1

Data for this question are presented in Q5 of chapter 3.

Required: Journalize each transaction. Explanations are not required.

Q2

ABC Corporation has got following information:

- a. Received cash of \$8,000 and issued common stock.
- b. Earned video rental revenue on account, \$1,800
- c. Purchased office furniture on account, \$400.
- d. **Received** cash on account, \$100
- e. **Paid** cash on account, \$100
- f. Rented videos and received cash of \$100
- g. Paid monthly office rent expense of \$900.
- h. Paid \$200 cash to purchase supplies that will be used in the future

Required:

Journalize each transaction. Explanations are not required.

Q3

ABC Delivery Service Company, completed the following transactions during the first month of operations for January, 2019:

- a. Issued common stocks, received cash \$6,000 and a truck valued at \$11,000.
- b. Purchased supplies \$300 on account.
- c. Prepaid insurance, \$700.
- d. Performed delivery service for a customer **and** received \$3,200 cash.
- e. Paid employee salary, \$700
- f. Performed delivery service on account \$12,000.
- g. Collected \$600 **in advance** for **delivery service** to be performed later.
- h. Paid office rent, \$600. This rent is not paid in advance.

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