

# 11-7 CHALLENGE PROBLEM

JOURNALIZING BUSINESS TRANSACTIONS

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## Journalizing and posting business transactions

The general, accounts payable, and accounts receivable ledgers for Custom Golf Land are given in the Working Papers.

### Instructions:

1. Journalize the following transactions completed during October of the current year. Use page 11 of a sales journal, purchases journal, general journal, and cash receipts journal. Use page 21 of a cash payments journal. Add an 8% sales tax to all sales transactions. Source documents are abbreviated as follows: check, C; memorandum, M; purchase invoice, P; receipt, R; sales invoice, S; terminal summary, TS.

### Transactions:

- Oct. 2. Wrote a check for rent, \$1,150.00, C265.
3. Received an invoice from Vista Golf Co. for merchandise purchased on account, \$1,950.00, P71.
4. Paid for merchandise, \$142.80, C266.
6. A check was received in payment on account from Viola Davis, \$829.44, covering S45, R43.
7. Eagle Golf Equipment was paid on account, \$2,358.00, covering P67, C267.
7. Cash and credit card sales, \$5,676.00, TS31.  
**Posting.** Post the items that are to be posted individually.
11. Merchandise was sold on account to Doris McCarley, \$306.00, S49.
13. Store supplies were bought on account from Golf Source, \$258.00, M34.
14. Cash and credit card sales, \$5,808.00, TS32.  
**Posting.** Post the items that are to be posted individually.
17. Wrote a check for electric bill, \$220.20, C268.
20. Wrote a check to Vista Golf Co. on account, \$3,216.00, less 2% discount, covering P68, C269.
21. Recorded cash and credit card sales, \$5,376.00, TS33.  
**Posting.** Post the items that are to be posted individually.
23. Design Golf was paid on account, \$2,916.00, covering P69, C270.
24. Barry Fuller bought merchandise on account, \$1,315.00, S50.
24. Received payment on account from Leona Silva, \$285.12, covering S46, R44.

# 12 7 Challenge Problem Accounting Answers

**Brendan G. Carr**



## 12 7 Challenge Problem Accounting Answers:

**Problem Solving ... a Basic Mathematics Goal** Steven P. Meiring,1981      **SEC Docket** United States. Securities and Exchange Commission,2010      ,      **Glencoe Accounting** Donald J. Guerrieri,Haber,Hoyt,Turner,1995

**ECONOMICS-II** ,2025-04-22 TP LAW SOLVED SERIES For LL B Bachelor of Laws 5 Years Second Semester Students of University of Lucknow      *Insights* ,1998      *Air University Periodical Index* ,1958      **Air University Library Index to Military Periodicals** ,1958      **Air Force Journal of Logistics** ,2006      **College accounting** Robert L. Dansby,Burton S. Kaliski,C. David Strupeck,1994

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## **Table of Contents 12 7 Challenge Problem Accounting Answers**

1. Understanding the eBook 12 7 Challenge Problem Accounting Answers
  - The Rise of Digital Reading 12 7 Challenge Problem Accounting Answers
  - Advantages of eBooks Over Traditional Books
2. Identifying 12 7 Challenge Problem Accounting Answers
  - 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 12 7 Challenge Problem Accounting Answers
  - User-Friendly Interface
4. Exploring eBook Recommendations from 12 7 Challenge Problem Accounting Answers
  - Personalized Recommendations
  - 12 7 Challenge Problem Accounting Answers User Reviews and Ratings
  - 12 7 Challenge Problem Accounting Answers and Bestseller Lists
5. Accessing 12 7 Challenge Problem Accounting Answers Free and Paid eBooks
  - 12 7 Challenge Problem Accounting Answers Public Domain eBooks
  - 12 7 Challenge Problem Accounting Answers eBook Subscription Services
  - 12 7 Challenge Problem Accounting Answers Budget-Friendly Options

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