

Reinforcement Activity 2 Part B

**Medical Services Comp.
Work Sheet
For Year Ended December 31**

Account Title	1 Trial Balance		2 Adjustment	
	Debit	Credit	Debit	Credit
	1 Cash	40,126.14		
2 Petty Cash	250.00			
3 Accounts Receivable	14,689.34			
4 Allow. For Uncoll. Accts.		102.12		(d)
5 Merchandise Inventory	34,521.56			(c)
6 Supplies - Office	4,316.60			(a)
7 Supplies - Store	4,823.00			(b)
8 Prepaid Insurance	8,000.00			(e)
9 Office Equipment	13,752.00			
10 Acc. Depr. - office Equipment		2,210.00		(f)
11 Store Equipment	10,259.00			
12 Acc. Depr. Store Equipment		5,844.00		(g)
13 Accounts Payable		9,696.85		
14 Federal Income Tax Payable				(h)
15 Emp. Income Tax Payable		351.00		
16 Social Security Tax Payable		750.20		
17 Medicare Tax Payable		175.46		
18 Sales Tax Payable		2,061.61		
19 Unemployment Tax Pay. - Fed		18.40		
20 Unemployment Tax Pay. - State		124.20		
21 Health Ins. Premiums Payable		340.00		
22 U.S. Savings Bonds Payable		60.00		
23 United Way Donations Pay.		60.00		
24 Dividends Payable		7,500.00		
25 Capital Stock		10,000.00		
26 Retained Earnings		38,718.01		
27 Dividends	30,000.00			
28 Income Summary			(c)	1,243.55
29 Sales		342,447.00		
30 Sales Discount	264.87			
31 Sales Returns and Allowances	1,680.00			
32 Purchases	131,176.10			
33 Purchases Discount		1,908.95		

South Western Century 21 Accounting Reinforcement Activity Part B

SA Adler



South Western Century 21 Accounting Reinforcement Activity Part B:

Century 21 Accounting Kenton E. Ross, Melanie H. Ross, Claudia B. Gilbertson, Mark W. Lehman, Robert D. Hanson, 1998-08
These Working Papers are to be used in the study of chapters 18-26. Forms are provided for Work Together exercises, On Your Own exercises, Application Problems, Mastery Problems, Challenge Problems, and Reinforcement Activities 1 and 2. Printed on each page is the number of the problem in the textbook for which the form is to be used. Also shown is a specific instruction number for which the form is to be used. You may not have to use every form that is provided. The pages are perforated so that they can be removed.

Century 21 Accounting Swanson, Melanie H. Ross, Hanson, Gilbert, 1994
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