Business Transactions: Cordova Electronics had the following transactions May 16 through May 31.

	Eharber	Transactions
3.4	ay 146	Sold 5120.00 in merchandise plus 5% sales tax to Sam Lorento on account, Sales Slip 607.
	1.7	Received \$126.00 from Tom Trout to apply on his account, Receipt 356.
1	17	Escript 336. Issued Check 892 for \$500.00 to Desktop Wholesalers in payment our account balance.
	1.8	Issued Debit Memo 38 to Laser & Ink Jet Products for our teture
	19	Wrote Check 893 for \$1,200,00 to Computer Systems Inc. to apply on
	19	Paid Hi-Tech Electronics Outset \$1,750,00 in full payment of our
	19	Issued Check 895 to Office Suppliers, for \$770.00 in full payment
	20	Sold \$90.00 in office equipment for each to an employee, Bob Bell, Receipt 357.
2	80.	Purchased \$1,200.00 in store equipment on account from Desktop Wholesalers, DW87, n/30.
25	0	Received \$210.00 from Mark McCormick to apply on his account, Receipt 358.
20	0	Sue Ellen Scott sent us a check for \$308.70 in payment of her \$315.00 account less a 2% discount, Receipt 359.
21	1	Purchased \$1,500.00 in merchandise on account from Hi-Tech Electronics Outlet, Invoice HT99, terms 2/10, n/30.
21		darianne Martino sent us a \$94.50 check to apply on her account, beceipt 360.
21	Sa	old \$400.00 in merchandise plus 5% sales tax to Mark McCoemick on count, Sales Slip 608, terms 2/10, n/30.
22		sued Check 896 for \$1,200.00 to Desktop Wholesalers, in payment our account.
23	Sold \$500.00 in merchandise to Sue Ellen Scott on account plus 5% sales tax, Sales Slip 609, terms 2/10, n/30.	
24	Mark McCormick returned merchandise purchased on account, \$100.00, plus 5% sales tax, Credit Memo 55.	
25	Paid the annual insurance premium of \$1,600.00 by issuing Check 897 to Surfside Insurance Co.	
26	Dis	covered that Transportation In account should have been debite month for \$50.00 instead of the Purchases account. Recorded to ecting entry, Memorandum 26.

Mini Practice Set 4 Accounting Answers

Lauren Gardner

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