

會計學課堂作業

班級：四技財金四丙

學號：4A180911

姓名：邱瀚緯

會計習題 8-19

— 8-19

The following selected transactions were completed by Easy-zip Co., a supplier of zip-pers for clothing:

2013 12/16 Received from Lake Shore Clothing & Bags Co., on account, a \$ 21,000, 90-day, 8% note dated December 16.

12/31 Recorded an adjusting entry for accrued interest on the note of December 16.

12/31 Recorded the closing entry for interest revenue.

2014 5/16 Received payment of note and interest from Lake Shore Clothing & Bags Co. Journalize the entries to record the transactions.

2013

12/16	Notes Receivable	21,000	
	Accounts Receivable - Lake Shore Clothing & Bags Co.		21,000

12/31	Interest Receivable	70	
	Interest Revenue		70
	Accrued interest	$21,000 \times 8\% \times \frac{15}{360} = 70$	

12/31	Interest Revenue	70	
	Income Summary		70

2014

5/16	Cash	21,420	
	Notes Receivable		21,000
	Interest Receivable		70
	Interest Revenue		350

財金四丙
4A180911
邱瀚緯

3/15