

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 |

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3/15