

會計學課堂作業

班級：四技財金四丙

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8-21
Journalize the following transactions in the accounts of Safari Games Co. which operates a riverboat casino:

4/18 Received a \$ 60,000, 30-day, 7% note dated April 18 from Glenn Gross on account.

4/30 Received a \$ 42,000, 60-day, 8% note dated April 30 from Rhoni Melville on account.

5/18 The note dated April 18 from Glenn Cross is dishonored, and the customer's account is charged for the note, including interest.

6/29 The note dated April 30 from Rhoni Melville is dishonored, and the customer's account is charged for the note, including interest.

8/16 Cash is received for the amount due on the dishonored note dated April 18 plus interest for 90 days at 8% on the total amount debited to Glenn Gross on May 18.

10/22 Wrote off against the allowance account the amount charged to Rhoni Melville on June 29 for dishonored note dated April 30.

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4/18 Notes Receivable 60,000
Accounts Receivable - Glenn Cross 60,000

4/30 Notes Receivable 42,000
Accounts Receivable - Rhoni Melville 42,000

5/18 Accounts Receivable - Glenn Cross 60,350
Notes Receivable 60,000
Interest Revenue 350
 $60,000 \times 1\% \times \frac{30}{360}$

6/29 Accounts Receivable - Rhoni Melville 42,560
Notes Receivable 42,000
Interest Revenue 560
 $42,000 \times 8\% \times \frac{60}{360}$

8/16 Cash 61,557
Accounts Receivable - Glenn Cross 60,350
Interest Revenue 1,207
 $60,350 \times 8\% \times \frac{90}{360}$

10/22 Allowance for Doubtful Accounts 42,560
Accounts Receivable - Rhoni Melville 42,560