

# 會計學課堂作業

班級：四技財金四甲

學號：4A180902

姓名：阮誌評

會計習題 8-21

2014

Mar. 16 Cash	21420	
Notes Receivable		21000
Interest Receivable		70
Interest Revenue		350
		( $\$21000 \times 0.08 \times 75 / 360$ )

EX 8-21 Entries for receipt and dishonor of notes receivable  
 Journalize the following transactions in the accounts of Safari Games Co which operates a riverboat casino:

Apr. 18. Received a \$60000, 30-day, 7% note dated April 18 from Glenn Cross on account.

30. Received a \$42000, 60-day, 8% note dated April 30 from Rhoni Melville on account.

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

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

Aug. 16. Cash is received for the amount due on <sup>the</sup> dishonored note dated April 18 plus interest for 90 days at 8% on the total amount due to Glenn Cross on May 18.

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

Apr. 18 Notes Receivable	60000
Accounts Receivable - Glenn Cross	60000
30 Notes Receivable	42000
Accounts Receivable - Rhoni Melvil	42000

May 18 Accounts Receivable - Glenn Cross 60350  
Notes Receivable 60000  
Interest Revenue 350  
( $\$60000 \times 7\% \times 30/360$ )

June 29 Accounts Receivable - Rhoni Melvil 42560  
Notes Receivable 42000  
Interest Revenue 560  
( $\$42000 \times 8\% \times 60/360$ )

Aug. 16 Cash 61557  
Accounts Receivable - Glenn Cross 60350  
Interest Revenue 1207  
( $\$60350 \times 8\% \times 90/360$ ).

Oct. 22 Allowance for Doubtful Account 42560  
Account Receivable - Rhoni Melvil 42560

3/  
15