

會計學課堂作業

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會計習題 8-19

P386 EX 8-19.8-21
抄題目寫答案

EX 8-19 Entries for notes receivable, including year-end entries.
The following selected transactions were completed by Easy-Zip Co., a supplier of zip-pers for clothing:

2013

Dec. 16. Received from Lake Shore Clothing & Bags Co., on account, a \$2,000, 90-day, 8% note dated December 16.

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

31. Recorded the closing entry for interest revenue.

2014

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

2013

Dec. 16	Notes Receivable	21000	
	Accounts Receivable - Lake Shore Clothing & Bags Co.		21000

31	Interest Receivable	70	
	Interest Revenue		70
	Accrued Interest		
	(\$21000 × 0.08 × 15/360 = \$70)		

31	Interest Revenue	70	
	Income Summary		70