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Chapter 4: Exercise 1

a.	Office Supplies Expense	67.00	
	Office Equipment		67.00
	To correct Dec 3 entry charged in error to Office Equipment.		
b.	Postage Expense	25.00	
	Advertising Expense		25.00
	To correct Dec 5 entry charged in error to Advertising Exp.		
c.	Insurance on Building	250.00	
	Insurance on Stock		250.00
	To correct Dec 10 entry charged in error to Insur on Stock.		
d.	Purchases	4,250.00	
	Sales		4,250.00
	To correct Dec 14 entry charged in error to Purchases.		
e.	Delivery Expense	210.52	
	Vehicles		210.52
	To correct Dec 18 entry charged in error to Vehicles.		
f.	Warehouse Supplies Expense	117.30	
	Office Supplies Expense	141.70	
	Purchases		259.00
	To correct Dec 20 entry charged in error to Purchases.		

Chapter 4: Exercise 2

20--			
Jan 6	Office Supplies Expense	87.15	
	Office Equipment		87.15
	To correct Jan 6 entry charged in error to Office Equipment.		
Jan 13	Telephone Expense	61.50	
	Utilities Expense		61.50
	To correct Jan 13 entry charged in error to Utilities Expense.		
Jan 23	Sales	135.00	
	A/R Shara Curtis		135.00
	To correct Jan 23 entry charged in error to Sales instead of Bank.		
Mar 17	Office Equipment (or Computers)	1,250.00	
	Purchases		1,250.00
	To correct Mar 17 entry charged in error to Purchases.		
June 11	A/R Jay Stryker & Co.	450.00	
	A/R Striker & Sons		450.00
	To correct Jun 11 entry, charged to Stryker & Co. in error.		
Aug 9	A/P Martin Friesen Co.	144.40	
	Purchases		144.40
	To correct Aug 9 entry charged to Purchases		
Oct 3	Bank (95-59=36)	36.00	
	Telephone Expense		36.00
	To correct Oct 3 cheque for wrong amount		

Chapter 4: Exercise 3

1	A/R Arthur Jonah	200.00	
	Bank		200.00
	to reverse Jan 10 entry; wrong customer		
	Bank	200.00	
	A/R John Arthurs		200.00
	corrected Jan 10 entry; recd on a/c		
2	Sales	526.30	
	A/R Robert Hall		526.30
	to reverse Jan 15 entry; wrong customer		
	A/R Carl Hull	526.30	
	Sales		526.30
	corrected Jan 15 entry; sale to Carl Hull		
3	Purchases	9,836.30	
	Bank		9,836.30
	to reverse Jan 31 entry recorded in error to Purchases		
	Bank	9,836.30	
	Sales		9,836.30
	to record corrected weekly sales		
4	A/P Nicoli Company	136.50	
	Purchases		136.50
	to reverse Jan 31 entry credited in error to Purchases		
	Office Supplies Expense	136.50	
	A/P Nicoli Company		136.50
	To record Jan 31 purchase of office supplies from Nicoli Co.		

Chapter 4: Exercise 4

20--			
June 4	Bank	156.80	
	Utilities		156.80
	Utilities Expense	146.80	
	Bank		146.80
Aug 16	Sales	210.00	
	Bank		210.00
	A/R Alfred Wong	210.00	
	Sales		210.00
Sept 30	Accounts Receivable	2,500.00	
	Purchases		2,500.00
	Purchases	2,500.00	
	A/P ARC Co.		2,500.00
Oct 5	Bank	7,215.00	
	Sales		7,215.00
	Bank	7,215.00	
	Sales		7,215.00
Nov 7	Sales	702.00	
	Bank		702.00
	Bank	702.00	
	A/R A.L.Santori		702.00
Dec 3	Capital	32.70	
	Telephone Expense		32.70
	Telephone Expense	32.70	
	Bank		32.70

5	Bank	47.00		
	Telephone Expense		47.00	
	to reverse water bill charged in			
	error to Telephone Exp			
	Utilities Expense	47.00		
	Bank		47.00	
	to record payment of water bill			

Chapter 4: Exercise 7

Prov	Sale	GST/HST	PST	Total
ON	320.00	41.60		361.60
BC	290.00	14.50	20.30	324.80
NS	500.00	75.00		575.00
AB	185.00	9.25		194.25
MB	210.00	10.50	16.80	237.30
SK	300.00	15.00	18.00	333.00
PEI	365.00	54.75		419.75
NL	1,430.00	214.50		1,644.50

Chapter 4: Exercise 8

ON	Bank	361.60	
	Sales		320.00
	HST Payable		41.60
BC	Bank	324.80	
	Sales		290.00
	GST Payable		14.50
	PST Payable		20.30
SK	Bank	333.00	
	Sales		300.00
	GST Payable		15.00
	PST Payable		18.00
PEI	Bank	419.75	
	Sales		365.00
	HST Payable		54.75

Chapter 4: Exercise 10

Item	Value	GST	PST	Total
office supplies	87.00	4.35	6.09	97.44
equipment	630.00	31.50	44.10	705.60
tools	888.00	44.40	62.16	994.56
advertising	895.00	44.75	62.65	1,002.40
desk, chair	550.00	27.50	38.50	616.00

Office Supplies Expense	93.09	
GST-ITC	4.35	
Bank		97.44
Equipment	674.10	
GST-ITC	31.50	
Bank		705.60
Tools	950.16	
GST-ITC	44.40	
Bank		994.56
Advertising Expense	957.65	
GST-ITC	44.75	
Bank		1,002.40
Furniture/Fixtures	588.50	
GST-ITC	27.50	
Bank		616.00