

**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**

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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**

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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 5**

20--			
April 2	Purchases	7,500.00	
	GST-ITC	375.00	
	Bank		7,875.00
8	Purchases	2,300.00	
	GST-ITC	115.00	
	A/P Lipton Suppliers		2,415.00
11	Bank	13,125.00	
	Sales		12,500.00
	GST Payable		625.00
12	A/R C. Sakrapee	567.00	
	Sales		540.00
	GST Payable		27.00
16	A/R R.J.Lupin	262.50	
	Sales		250.00
	GST Payable		12.50
21	Office Supplies Expense	300.00	
	GST-ITC	15.00	
	Bank		315.00
22	Utilities Expense	75.00	
	GST-ITC	3.75	
	Bank		78.75
25	A/R Franco Moret	210.00	
	Sales		200.00
	GST Payable		10.00
26	Office Equipment	420.00	
	GST-ITC	21.00	
	Bank		441.00

**Chapter 4: Exercise 6**

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20--			
April 2	Purchases	7,500.00	
	HST-ITC	975.00	
	Bank		8,475.00
8	Purchases	2,300.00	
	HST-ITC	299.00	
	A/P Lipton Suppliers		2,599.00
11	Bank	14,125.00	
	Sales		12,500.00
	HST Payable		1,625.00
12	A/R C. Sakrapee	610.20	
	Sales		540.00
	HST Payable		70.20
16	A/R R.J.Lupin	282.50	
	Sales		250.00
	HST Payable		32.50
21	Office Supplies Expense	300.00	
	HST-ITC	39.00	
	Bank		339.00
22	Utilities Expense	75.00	
	HST-ITC	9.75	
	Bank		84.75
25	A/R Franco Moret	226.00	
	Sales		200.00
	HST Payable		26.00
26	Office Equipment	420.00	
	HST-ITC	54.60	
	Bank		474.60