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MASTERY PROBLEM: Preparing financial

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statements: The work sheet for Lighting Center, Inc., for the year ended December 31 of the current year and forms for completing this problem are given in the Working Papers.

Instructions: Prepare an income statement. Calculate and record the following component percentages: (a) cost of merchandise sold, (b) ...

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& Sons This is the end of the test.

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MASTERY PROBLEM: Journalizing payroll transactions: Keller Systems, Inc., completed payroll transactions during the period May 1 to June 15 of the current year. Payroll tax rates are as

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follows: social security, 6.2%; Medicare, 1.45%; federal unemployment, 0.8%; state unemployment, 5.4%. The company buys savings bonds for employees as ...

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MASTERY PROBLEM: Preparing financial

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statements with a net loss: Forms are given below. The following information is obtained from the work sheet of Rolstad Repair Service for the month ended September 30 of the current year. Instructions: Prepare an income statement for the month ended September 30 of the current year.

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MASTERY PROBLEM: Journalizing purchases, cash payments, and other transactions: Mercury Computers sells computer parts and accessories.

Instructions: Using the journals given below, journalize the following transactions completed during July of the current year. Use page 7 of a purchases journal, page 13 of a cash

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payments journal, and page 11 ...

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MASTERY PROBLEM: Determining how transactions change an accounting equation: Marion Cassidy operates a service business called Cassidy Company. Cassidy Company uses the accounts shown in the following

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accounting equation. Use the form below to complete this problem.

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