

1.

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1.00 point

Use the information in each of the following separate cases to calculate the unknown amount.

- a. Corentine Co. had \$152,000 of accounts payable on September 30 and \$132,500 on October 31. Total purchases on account during October were \$281,000. Determine how much cash was paid on accounts payable during October.

Accounts Payable							
Payments on account	✓	300,500	✓	Beginning balance	✓	152,000	✓
				Purchases on account	✓	281,000	✓
				Ending balance		132,500	

*Red text indicates no response was expected in a cell or a formula-based calculation is incorrect; no points deducted.

- b. On September 30, Valerian Co. had a \$102,500 balance in Accounts Receivable. During October, the company collected \$102,890 from its credit customers. The October 31 balance in Accounts Receivable was \$89,000. Determine the amount of sales on account that occurred in October.

Accounts Receivable							
Beginning balance	✓	102,500	✓	Cash receipts on account	✓	102,890	✓
Sales on account	✓	89,390	✓				
Ending balance		89,000					

*Red text indicates no response was expected in a cell or a formula-based calculation is incorrect; no points deducted.

- c. During October, Alameda Company had \$102,500 of cash receipts and \$103,150 of cash disbursements. The October 31 Cash balance was \$18,600. Determine how much cash the company had at the close of business on September 30.

Cash							
Cash receipts	✓	102,500	✓	Cash disbursements	✓	103,150	✓
Beginning balance	✓	19,250	✓				
Ending balance		18,600					

*Red text indicates no response was expected in a cell or a formula-based calculation is incorrect; no points deducted.

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The Journal of Accountancy, 1912

Solutions Manual to Study Guide and Working Papers for College Accounting John Ellis Price, M. David Haddock, Horace R. Brock, 1999-04

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