

**Inv. A - 1998**

Use the following information to answer questions 51 through 57. On your answer sheet write T if the statement is true; write F if the statement is false.

**General Ledger:**

<b>Accounts Payable</b>	
	31,860 (3-1-97)
(March 1997) _____ ? _____	_____ ? (March 1997)
	43,480 (3-31-97)

**Accounts Payable Subsidiary Ledger:**

<b>Baytown Office Supplier</b>	<b>Debit</b>	<b>Credit</b>	<b>Balance</b>
3-1-97			10,420
March 1997	_____ ? _____	8,000	14,920

<b>Marble Co.</b>	<b>Debit</b>	<b>Credit</b>	<b>Balance</b>
3-1-97			6,110
March 1997	_____ ? _____	7,500	_____ ? _____

<b>Phillips Co.</b>	<b>Debit</b>	<b>Credit</b>	<b>Balance</b>
3-1-97			_____ ? _____
March 1997	9,880	11,500	_____ ? _____

51. The total paid to Marble Co. in March was \$2,000.
52. The total credits to the general ledger controlling account during March were \$15,830.
53. The total payments on account for March were \$11,620.
54. The balance of Accounts Payable that appeared on the March 1, 1997 balance sheet was \$31,860.
55. The March 1 balance owed to Phillips Co. was \$15,330.
56. The March purchases on account from Baytown Office Supplier were \$3,500.
57. For March, total purchases on account did not exceed total payments on account.

**For questions 58 and 59 refer to the above information. Write the correct amount on your answer sheet.**

58. What was the amount owed to Phillips Co. on March 31?
59. What was the amount owed to Marble Co. on March 31?

**Invitational A-990A****Group 3**

Use the following information to answer questions 19 through 25. On your answer sheet write T if the statement is true; write F if the statement is false.

**General Ledger:**

<b>Accounts Payable</b>	
	51,420 (6-1-99)
(June 1999) <u>?</u>	<u>?</u> (June 1999)
	62,980 (6-30-99)

**Accounts Payable Subsidiary Ledger:**

<b>Rowe Company</b>	<b>Debit</b>	<b>Credit</b>	<b>Balance</b>
6-1-99			15,800
June 1999	<u>?</u>	5,000	13,960

<b>Riley Company</b>	<b>Debit</b>	<b>Credit</b>	<b>Balance</b>
6-1-99			18,080
June 1999	<u>?</u>	9,500	<u>?</u>

<b>Brian Company</b>	<b>Debit</b>	<b>Credit</b>	<b>Balance</b>
6-1-99			<u>?</u>
June 1999	4,500	13,400	<u>?</u>

19. The total paid to Riley Company in June was \$9,500.
20. The total credits to the general ledger controlling account during June were \$27,900.
21. The total payments on account for June were \$11,560.
22. The balance of Accounts Payable that appeared on the June 1, 1999 balance sheet was \$51,420.
23. The June 1 balance owed to Brian Company was \$17,540.
24. The June purchases on account from Rowe Company were \$6,840.
25. For June, total purchases on account did not exceed total payments on account.

**For questions 26 and 27 refer to the above information. Write the correct amount on your answer sheet.**

- \*26. What was the amount owed to Brian Company on June 30?
- \*27. What was the amount owed to Riley Company on June 30?

**2007 Inv. B -Group 4**

Holiday Supply Co. owed the three suppliers \$47,690 as of January 31, 2006. On February 28, 2006 the balance of the controlling account for Accounts Payable had decreased by \$5,010 since the beginning of the month.

**From Holiday Supply Co.'s  
General Ledger:**

<b>Accounts Payable</b>	
	(2-1-06)
(Feb 2006) _____	_____ (Feb 2006)
	(2-28-06)

**Holiday Supply Co.'s Accounts Payable Subsidiary Ledger:**

<b>Celebrate Flag Day Co.</b>	<b>Debit</b>	<b>Credit</b>	<b>Balance</b>
2-1-06			15,870
Feb 2006	24,000		14,270

<b>Valentines Co.</b>	<b>Debit</b>	<b>Credit</b>	<b>Balance</b>
2-1-06			20,410
Feb 2006	15,460		

<b>Independence Co.</b>	<b>Debit</b>	<b>Credit</b>	<b>Balance</b>
2-1-06			
Feb 2006		20,885	16,560

**For questions 29 through 31, write the correct amount on your answer sheet.**

29. What is the balance of the Valentines Co. account on 2-28-06?

30. How much was paid to Independence Co. on account in February 2006?

\*31. What was the total amount of purchases on account by Holiday Supply Co. for the month of February?

**2010 D2 - Group 5**

Cinderella owed the three suppliers \$42,895 as of January 31, 2010, and one of these was Robin Hood Co. for \$18,345. On February 28, 2010 the balance of the controlling account for Accounts Payable had decreased by \$1,250 since the beginning of the month.

**From Cinderella's  
General Ledger:**

<b>Accounts Payable</b>	
	(02-01-10)
(Feb 2010) _____	_____ (Feb 2010)
	(02-28-10)

**Cinderella's Accounts Payable Subsidiary Ledger:**

<b>Rudolph's Reindeer Supply</b>	<b>Debit</b>	<b>Credit</b>	<b>Balance</b>
02-01-10			?
Feb 2010	14,620	?	?

<b>Tinker Bell Co.</b>	<b>Debit</b>	<b>Credit</b>	<b>Balance</b>
02-01-10			?
Feb 2010	8,715	24,890	25,125

<b>Robin Hood Co.</b>	<b>Debit</b>	<b>Credit</b>	<b>Balance</b>
02-01-10			?
Feb 2010	18,285	?	6,885

**For questions 40 through 42, write the correct amount on your answer sheet. All three of these questions examine the subsidiary account of Rudolph's Reindeer Supply:**

\* 40. What was the balance of the account on 01-31-10?

41. What was the balance of the account on 02-28-10?

42. How much did Cinderella purchase from Rudolph in the month of February?

**2001 Dist. 1 – Group 8**

Use the following information for Blueberry Co. to answer questions 40 through 45. On your answer sheet write T if the statement is true; write F if the statement is false.

**General Ledger:****Accounts Receivable**

(11-1-00)	8,462		
(Nov 2000)	?	?	(Nov 2000)
(11-30-00)	8,821		

**Accounts Receivable Subsidiary Ledger:**

Karen Strom	Debit	Credit	Balance
11-1-00			3,279
Nov 2000	?	3,459	889

Kathy Chan	Debit	Credit	Balance
11-1-00			2,934
Nov 2000	?	4,098	?

Darby Tory	Debit	Credit	Balance
11-1-00			?
Nov 2000	4,911	1,856	?

40. The total paid by Darby Tory in November was \$4,911.  
 41. The balance of Accounts Receivable that appeared on the November 1, 2000 balance sheet was \$8,462.  
 42. The November 1 balance owed by Darby Tory was \$2,608.  
 43. The November sale on account to Karen Strom was \$5,849.  
 44. The November payment on account by Kathy Chan was \$3,792.  
 45. The total sales on account for all customers for November were \$9,772.

**For questions 46 through 48 refer to the above information. Write the correct amount on your answer sheet.**

- \*46. What amount was owed to Blueberry Co. by Kathy Chan on Nov 30?  
 \*47. What amount was owed to Blueberry Co. by Darby Tory on Nov 30?  
 \*48. What was the total amount that all customers paid on account to Blueberry Co. in November?