

**Comprehensive Problem 4**
**Part 1:**

Selected transactions completed by Equinox Products Inc. during the fiscal year ended December 31, 20Y8, were as follows:

**1. Journalize the selected transactions.**

If no entry is required, select "No entry required" from the drop-down and leave the amount boxes blank. If an amount box does not require an entry, leave it blank.

**a. Issued 15,000 shares of \$20 par common stock at \$30, receiving cash.**

Description	Debit	Credit
Cash	450,000	
Common Stock		300,000
Paid-In Capital in Excess of Par-Common Stock		150,000

**b. Issued 4,000 shares of \$80 par preferred 5% stock at \$100, receiving cash.**

Description	Debit	Credit
Cash	400,000	
Preferred Stock		320,000
Paid-In Capital in Excess of Par-Preferred Stock		80,000

**c. Issued \$500,000 of 10-year, 5% bonds at 104, with interest payable semiannually.**

Description	Debit	Credit
Cash	520,000	
Bonds Payable		500,000
Premium on Bonds Payable		20,000

**d. Declared a quarterly dividend of \$0.50 per share on common stock and \$1.00 per share on preferred stock. On the date of record, 100,000 shares of common stock were outstanding, no treasury shares were held, and 20,000 shares of preferred stock were outstanding. Journalize the common stock and the preferred stock entries separately.**

Description	Debit	Credit
Cash Dividends	50,000	
Cash Dividends Payable		50,000
Common stock		
Cash Dividends	20,000	
Cash Dividends Payable		20,000
Preferred stock		

**e. Paid the cash dividends declared in (d).**

Description	Debit	Credit
Cash Dividends Payable	70,000	
Cash		70,000

**f. Purchased 8,000 shares of treasury common stock at \$33 per share.**

Description	Debit	Credit
Treasury Stock	264,000	
Cash		264,000

**g. Declared a \$1.00 quarterly cash dividend per share on preferred stock. On the date of record, 20,000 shares of preferred stock had been issued.**

Description	Debit	Credit
Cash Dividends	20,000	
Cash Dividends Payable		20,000

**h. Paid the cash dividends to the preferred stockholders.**

Description	Debit	Credit
Cash Dividends Payable	20,000	
Cash		20,000

**i. Sold, at \$38 per share, 2,600 shares of treasury common stock purchased in (f).**

Description	Debit	Credit
Cash	98,800	
Treasury Stock		85,800
Paid-In Capital from Sale of Treasury Stock		13,000

**j. Recorded the payment of semiannual interest on the bonds issued in (c) and the amortization of the premium for six months. The amortization is determined using the straight-line method.**

Description	Debit	Credit
Interest Expense	24,000	
Premium on Bonds Payable	1,000	
Cash		25,000

# Quickbooks Comprehensive Problem Solution

**Emilie Sanchez**



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