

# CHAPTER THREE

## Source Documents: Muriels Murals

### INTRODUCTION

**T**he source documents in this supplement are presented in the order they appear in the chapters, but without any keystroke instructions. The source document numbers in or below the check box match the numbers in the chapter. A ✓ in the check box indicates that keystroke instructions are provided in the chapter. Source documents with empty check boxes have no instructions in the chapter. If you need help with a transaction, you can use the index in the text or the summary index on the bookmark attached to the cover to find the page number for instructions.

The source documents for each chapter are provided as separate files, and each chapter is numbered with the chapter number preceding the page number.

### SOURCE DOCUMENTS

#### SESSION DATE – APRIL 7, 2016

- |   |   |
|---|---|
| <div style="border: 1px solid black; padding: 2px; text-align: center;">✓<br/>1</div> | <b>Purchase Invoice #FH-161</b> <span style="float: right;"><b>Dated April 2, 2016</b></span><br>From Foothills Hardware, \$795 plus \$39.75 GST paid for cordless power drill with sander attachments. Purchase invoice total \$834.75. Terms: net 30 days.  |
| <div style="border: 1px solid black; padding: 2px; text-align: center;">✓<br/>2</div> | <b>Bank Credit Memo #AT-C3104</b> <span style="float: right;"><b>Dated April 3, 2016</b></span><br>From Alberta Trust Company, \$8 000 bank loan secured for purchase of new customized work table. Loan deposited into bank account. Create new Group account 2300 Bank Loan.                              |
| <div style="border: 1px solid black; padding: 2px; text-align: center;">3</div>       | <b>Sales Invoice #MM-40</b> <span style="float: right;"><b>Dated April 3, 2016</b></span><br>To Alberta Jasper, \$3 500 plus \$175 GST charged to design and paint animal theme mural in nursery as per contract. Sales invoice total \$3 675. Terms: net 30 days.  |
| <div style="border: 1px solid black; padding: 2px; text-align: center;">✓<br/>4</div> | <b>Memo #1</b> <span style="float: right;"><b>Dated April 4, 2016</b></span><br>From Owner: The invoice from Foothills Hardware was entered incorrectly. The cost of the drill was \$820 plus \$41 GST paid. The revised purchase invoice total is \$861. Adjust the posted invoice to make the correction. |
| <div style="border: 1px solid black; padding: 2px; text-align: center;">5</div>       | <b>Payment Cheque #48</b> <span style="float: right;"><b>Dated April 5, 2016</b></span><br>To Western Sky Interiors, \$1 200 in payment of invoice #WSI-129.  |

#### NOTES

Remember that the ✓ indicates we provide keystroke instructions in the chapter. The number beneath the check box is the source document number.

#### NOTES

- ✓ Create new Group account: 2300 Bank Loan.

#### NOTES

If you use MM-xx as the source for sales, you can apply the report filter we show in Appendix E.

#### NOTES

If you use Cheque #xx as the source for cheques, you can apply the report filter we show in Appendix E.

7

**Cash Sales Invoice #MM-41****Dated April 6, 2016**

To Rolf Kleinje, \$2 400 plus \$120 GST charged for plaster repair work and painting two rooms. Sales invoice total \$2 520. Received certified cheque #AT-603 in full payment of account.

8

**Purchase Invoice #WSI-611****Dated April 6, 2016**

From Western Sky Interiors, \$2 080 plus \$104 GST paid for VOC-free paint and colour additives to complete contracted work. Purchase invoice total \$2 184. Terms: net 30 days.

**SESSION DATE – APRIL 14, 2016**

9

**Bank Debit Memo #AT-D3691****Dated April 8, 2016**

From Alberta Trust Company, \$49 for bank service charges.

10

**Purchase Invoice #WMM-4499****Dated April 10, 2016**

From West Mall Mechanical, \$840 plus \$42 GST paid for maintenance work on van. Purchase invoice total \$882. Terms: net 10 days. Create new Group account 2190 A/P - West Mall Mechanical.

11

**Memo #2****Dated April 11, 2016**

Missoni paid her business hydro and telephone bills from her personal chequing account. She wrote cheque #49 for \$361.20 to reimburse herself for these expenses. The hydro bill was \$160 plus \$8.00 GST and the telephone bill was \$184 plus \$9.20 GST.

12

**Bank Credit Memo #AT-C3421****Dated April 11, 2016**

From Alberta Trust Company, \$240 semi-annual interest earned on bank account.

13

**Receipt #21****Dated April 12, 2016**

From Kananaskis Mall, cheque #58821 for \$3 600 in full payment of invoice #MM-38.

14

**Sales Invoice #MM-42****Dated April 14, 2016**


To Kananaskis Mall, \$2 500 plus \$125 GST charged for consultations and design additions for existing park theme mural. Sales invoice total \$2 625. Terms: net 30 days.

**NOTES**

- ☒ Keystrokes provided on Advancing the Session Date and making backup copies.

## SESSION DATE – APRIL 21, 2016



15

<b>To:</b> Muriel's Murals 66 Collage Avenue Edmonton, AB T4P 4C2		 <b>DEVON EQUIPMENT CO.</b> 68 CUTTERS ROAD EDMONTON, AB T4C 3N6 TEL: 780-775-6116	
<b>Date:</b> April 15, 2016		<b>No:</b> DE-1141	
Description of item			
Large stainless steel work table with power supply			8,000.00
<b>GST # 651 034 271</b>		<b>Terms:</b> net 30 days	<b>Subtotal</b> 8,000.00
<b>Signature</b> <i>M. Missani</i>		<b>GST</b> 400.00	<b>Total</b> \$8,400.00

## NOTES

Create new Group account:  
2210 A/P - Devon Equipment

16

 <b>Muriel's Murals</b> 66 Collage Avenue Edmonton AB T4P 4C2		 <b>Alberta Trust</b> 121 Money Way Edmonton, AB T3C 4N6		<b>No: 50</b>
		<b>Date</b> 20160418 <small>Y Y Y Y M M D D</small>		
<b>Pay</b> _____ Three Thousand, Eight Hundred _____ 00		<b>\$</b> 3,800.00		
<b>TO THE ORDER OF</b>	Giovanni Assuri 44 Workman's Way Edmonton AB T3T 5T5		<b>PER</b> <i>M. Missani</i>	
--- 40361 .. 050				
<b>Re:</b> Wages to assistant for assistance with painting murals, \$3,800.00			<b>No: 50</b> April 18, 2016	

## NOTES

Use the General Journal for the payroll transaction in this application.

17

## Sales Invoice #MM-43

Dated April 19, 2016

To Lindbrook Estates, \$1 600 plus \$80 GST charged for consultation and design of frieze and mural for home office. Sales invoice total \$1 680. Terms: net 10 days. Create new Group account 1280 A/R - Lindbrook Estates.

18

## Payment Cheque #51

Dated April 20, 2016

To West Mall Mechanical, \$842 in payment of account. Reference invoice #WMM-4499.

**Sales Invoice #MM-44****Dated April 20, 2016**

19

To Sherwood Park Estates (new customer), \$6 000 plus \$300 GST charged to prepare and paint bedroom walls and ceilings, as per contract. Sales invoice total \$6 300. Terms: net 10 days. Create new Group account 1260 A/R - Sherwood Park Estates.

**Receipt #22****Dated April 21, 2016**

20

From Lindbrook Estates, cheque #189 for \$1 680 in payment of invoice #MM-43.

**SESSION DATE – APRIL 28, 2016****Sales Invoice #MM-45****Dated April 24, 2016**

21

To Silver Birch Inn, \$4 100 plus \$205 GST charged to paint mural in dining room as per contract. Sales invoice total \$4 305. Terms: net 30 days.

**Purchase Invoice #BT-2194****Dated April 25, 2016**

22

From Beaumont Tekstore, \$810 plus \$40.50 GST paid for external hard drive for computer. Purchase invoice total \$850.50. Terms: net 10 days. Create new Group account 2220 A/P - Beaumont Tekstore.

**Cash Purchase Invoice #BAA-719****Dated April 25, 2016**

23

From Bon Accord Advertising, \$400 plus \$20 GST paid for printing and copying advertising flyers. Purchase invoice total \$420. Terms: cash on receipt. Invoice paid in full with cheque #52.

**Cheque #53****Dated April 28, 2016**

24

To Fonteyn Dance Studio, \$390 for one session of dance lessons for daughter. Use Drawings account.

**SESSION DATE – APRIL 30, 2016****Memo #3****Dated April 30, 2016**

25

Missoni used \$1 450 of paint and supplies to complete projects in April.

26

Sherwood Park Estates  
900 Sherwood Park Rd.  
Edmonton, AB  
T4J 4S6

No: 223

Date 20160430  
Y Y Y Y M M D D

Pay to the order of Muriel's Murals \$ 6,300.00  
Six thousand three hundred 00 /100 Dollars

**R** Royal Bank  
69 Royalty Avenue  
Edmonton, AB T3P 7C6

⑆⑆⑆ 393214 ⑆⑆ 0223



Signature

Re: Reference Invoice #MM-44, \$6,300.00

No: 223



In full payment of account.

\$6,300.00

April 30, 2016



27

		April 30, 2016	
<b>Account No.</b>	40361	<b>ADVICE TO ACCOUNT HOLDER</b>	<b>DEBIT MEMO</b>
<b>Code:</b>	15		AT-D4341
<b>Particulars:</b>			
Interest charged on outstanding loan			\$54.00
<b>Issued by:</b> <i>MP</i>		<b>Verified by:</b> <i>JR</i>	
 Muriel's Murals 66 Collage Avenue Edmonton, AB T4P 4C2		 <b>Alberta Trust</b> 121 Money Way Edmonton, AB T3C 4N6	



28

**Memo #4****Dated April 30, 2016**

Cheque #51 for \$842 to West Mall Mechanical for \$842 was entered with an incorrect cheque amount. The cheque amount was \$882. Adjust the entry to change the amount.