

WARREN SPORTS SUPPLY: YEAR-END WORKSHEET, OCTOBER 31, 2017

MANUFACTURING COSTS

(Assume that all activity in this month has been completed in the following.)

ACCT NO.	ACCOUNT TITLE	DEBIT		CREDIT		B/F
		TOTAL BALANCE		TOTAL BALANCE		
		DEBIT	CREDIT	DEBIT	CREDIT	
	SALES					
10100	Sales	12,000.00		12,000.00		
10200	Accounts Receivable	12,000.00		12,000.00		
10300	Accounts Payable		12,000.00		12,000.00	
10400	Inventory	100,000.00		100,000.00		
10500	Manufacturing Overhead			1,000.00		
10600	Expenses	100,000.00		100,000.00		
10700	Accounts Payable		12,000.00		12,000.00	
	MANUFACTURING					
20100	Accounts Payable		12,000.00		12,000.00	
20200	Accounts Receivable		1,000.00		1,000.00	
20300	Accounts Payable		100.00		100.00	
20400	Accounts Payable		100.00		100.00	
20500	Accounts Payable		1,000.00		1,000.00	
20600	Accounts Payable		100.00		100.00	
20700	Accounts Payable		100.00		100.00	
20800	Accounts Payable				100,000.00	
	NET DEBIT MANUFACTURING					
30100	Accounts Payable		100,000.00		100,000.00	
30200	Accounts Payable		100,000.00		100,000.00	
	REVENUE MANUFACTURING					

Waren Sports Supply Solution

Lingjun Ying



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Table of Contents Waren Sports Supply Solution

1. Understanding the eBook Waren Sports Supply Solution
 - The Rise of Digital Reading Waren Sports Supply Solution
 - Advantages of eBooks Over Traditional Books
2. Identifying Waren Sports Supply Solution
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Waren Sports Supply Solution
 - User-Friendly Interface
4. Exploring eBook Recommendations from Waren Sports Supply Solution
 - Personalized Recommendations
 - Waren Sports Supply Solution User Reviews and Ratings
 - Waren Sports Supply Solution and Bestseller Lists
5. Accessing Waren Sports Supply Solution Free and Paid eBooks
 - Waren Sports Supply Solution Public Domain eBooks
 - Waren Sports Supply Solution eBook Subscription Services
 - Waren Sports Supply Solution Budget-Friendly Options

6. Navigating Waren Sports Supply Solution eBook Formats
 - ePub, PDF, MOBI, and More
 - Waren Sports Supply Solution Compatibility with Devices
 - Waren Sports Supply Solution Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Waren Sports Supply Solution
 - Highlighting and Note-Taking Waren Sports Supply Solution
 - Interactive Elements Waren Sports Supply Solution
8. Staying Engaged with Waren Sports Supply Solution
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Waren Sports Supply Solution
9. Balancing eBooks and Physical Books Waren Sports Supply Solution
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Waren Sports Supply Solution
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Waren Sports Supply Solution
 - Setting Reading Goals Waren Sports Supply Solution
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Waren Sports Supply Solution
 - Fact-Checking eBook Content of Waren Sports Supply Solution
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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