

## Journal entries of accounts pdf



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When we introduced debits and credits, you learned about the usefulness of T-accounts as a graphical representation of an account in the general ledger. However, before transactions are posted to T-accounts, they are first recorded using special forms called journals. Accountants use special forms called journals to keep track of their business transactions. A journal is the first place that information is entered into the accounting system. A journal is often called the original record book because it is the place where the information originally entered the system. A journal maintains a historical account of all recorded transactions with which the company has committed. In other words, a journal looks like a diary for a business. When you enter information in a journal, we say that you journal the record. Journaling the record is the second step in the accounting cycle. Here's a picture of a diary. You can see that a journal has columns with debit and credit markings. Debit is on the left side and the credit is on the right. Let's look at how we use a diary. When you fill out a journal, there are some rules that you need to follow to improve the journal entry organization. Include a date for when the transaction took place. The title(s) of the debit account always comes first and left. The credit account (s) always comes after all debit titles are entered, and on the right. The titles in the credit accounts are indented under the debit accounts. You want at least one debit (possibly more). You will always have at least one credit (possibly more). The dollar value of the debit must correspond to the dollar value of the credits otherwise the equation will go out of balance. You must enter a brief description after each journal entry. Skip a space after the description before you start the next journal entry. An example of journal entry format is as follows. It is not taken from previous examples, but aims to stand alone. Note that this example has only one debit account and one credit account, which is considered a simple record. A compound entry is when more than one account is specified under the debit and/or credit column for a journal entry (as shown below). Note that for this entry, the rules for registering journal entries have been followed. As of April 1, 2018, the debit account titles are first displayed with Cash and Usage Information, the Common Stock credit account title is indented after the debit account titles, there is at least one debit and one credit, the debit amounts are equal to the credit amount, and there is a brief description of the transaction. Now let's look at a few transactions from Printing Plus and record their journal entries. We now return to our business example at Printing Plus, Lynn Sanders' printing company. We will analyze and record each of the transactions for her company and discuss how this affects the financial statements. Some of the listed transactions have been the ones we have seen this chapter. More details for each of these transactions are provided, along with a few new transactions. From 1 January 2019, 20,000 shares will be in cash for cash. From January 1, 2019, equipment will be accounted for \$3,500, payment to be paid within the month. From 1 January 2019, 4,000 kroner in cash will receive from a customer for services that have not yet been delivered. From January 1, 2019, \$5,500 will provide services to a customer who asks to be billed for the services. From January 1, 2019, you will pay a \$300 electricity bill with cash. As of January 1, 2019, \$100 in dividends were distributed to shareholders. From 1 January 2019, 2,800 kroner in cash will receive from a customer for the services provided. January 2019, paid in full, with cash, for the purchase of equipment on 5 January 2019 paid 3,600 kroner in salary to employees. On 10 January 2019, he received a cash payment in full from the customer on 10 January. As of January 1, 2019, \$1,200 in services will be provided to a customer who asks to be billed for the services. January 2019 buys purchase of the a-account for \$500, payment to be paid within three months. Transaction 1: On 3 January 2019, 20,000 shares in cash are issued. Analysis: This is a transaction that must be registered as Printing Plus has received money and shareholders have invested in the company. Print Plus now has more money. Cash is an asset, which in this case is increasing. Cash is rising on the debit side. When the company issues shares, shareholders buy shares, giving a higher common share count than before issuance. The common equity account is increasing and affects equity. Looking at the extended accounting equation, we see common stock increasing on the credit side. Impact on the financial statements: Both of these companies are balance sheet accounts. You will see total assets rise and total shareholder equity will also increase, both by \$20,000. With both totals increasing by \$20,000, the accounting equation, and thus our balance sheet, will be in balance. There is no effect on the profit and loss account from this transaction as no income or expenses were recorded. From January 1, 2019, equipment will be accounted for \$3,500, payment to be paid within the month. Analysis: In this case, equipment is an asset that is increasing. It increases because Printing Plus now has more equipment than it did before. Assets rise on the debit side; Therefore, the equipment account would show a charge of \$3,500. The company did not pay for the equipment immediately. Lynn asked for a bill for payment to be sent at a later date. This creates an obligation for Printing Plus, which owes the supplier money for the equipment. Vendor is used to recognize this commitment. This responsibility is increasing as the company now owes money to the supplier. A liability account increases on the credit side. therefore, the creditor will increase on the credit side in the amount of Effect on the company: Because both accounts in the entry are balance sheet accounts, you will not see any effect on the income statement. As of January 1, 2019, \$4,000 will receive cash in advance from a customer for services that have not yet been provided. Analysis: Cash was received, which increased the cash account. Cash is an asset that rises on the debit side. Printing Plus has not yet provided the service, which means it cannot recognize the revenue as earned. The company has an obligation to the customer until it provides the service. The Unearned Revenue account will be used to recognize this liability. This is an obligation that the company did not have before, which increases this account. Liabilities rising on the credit side thus, unearned income will recognize \$4,000 on the credit side. Effect on the company: Because both accounts in the entry are balance sheet accounts, you will not see any effect on the income statement. From January 1, 2019, \$5,500 in services will be provided to a customer who asks to be billed for the services. Analysis: The company provided service to the customer; Therefore, the company can recognize the revenue as earned (the principle of revenue recognition), which increases revenue. Service revenue is a revenue account that affects equity. Revenue accounts increase on the credit page; thus, Service Revenue will show an increase of \$5,500 on the credit side. The customer did not immediately pay for the services and owes Printing Plus payment. This money will be received in the future, increasing debtors. Receivables are an asset account. Fixed asset accounts increase on the debit side. Therefore, debtors will increase for \$5,500 on the debit side. Effect on the company: You have a turnover of \$5,500. Revenue is reported on your income statement. The more income you have, the more net income (earnings) you will have. The more earnings you have, the more retained earnings you will keep. Transferred earnings are a share account, so total equity will rise \$5,500. Receivables are going up, so total assets will increase by \$5,500. The accounting and thus the balance sheet remains in balance. Transaction 5: On January 12, 2019, an electricity bill of \$300 will be paid in cash. Analysis: Cash was used to pay the electricity bill, meaning cash is falling. Cash is an asset that falls on the credit side. Paying an electricity bill creates an expense for the company. Utility Expense increases, and does so on the debit side of the accounting. Effect on the company: You have an expense of 300 KR. Expenses are reported on your income statement. More expenses lead to a decrease in net income (earnings). The fewer earnings you have, the fewer retained earnings you will end up with. Transferred earnings are a share account, so total equity will fall by \$300. Cash is falling, so total assets will fall by \$300, affecting Ark. Transaction 6: On January 14, 2019, he distributed \$100 cash in dividends to shareholders. Analysis: Cash was used to pay dividends, meaning cash is falling. Cash is an asset that falls on the credit side. Dividend distribution took place, which increases the dividend account. Dividends are part of the equity of the holder and are recorded on the debit side. This debit item has the effect of reducing the equity of the holder. Effect on the accounts: You have a dividend of 100 KR. An increase in dividends leads to a decrease in shareholders' equity (retained earnings). Cash is falling, so total assets will fall by \$100, affecting the balance sheet. Transaction 7: On January 17, 2019, receives \$2,800 in cash from a customer for services provided. Analysis: The customer used cash as a payment method, thereby increasing the amount in the cash account. Cash is an asset that is on the rise, and it does so on the debit side. Print Plus provided the services, which means that the company can recognize revenue as earned on the ServiceRecognite account. Service income increases equity; Therefore, service revenue is increasing on the credit side. Impact on financial statements: Revenue is reported on the profit and loss account. More revenue will increase net income (earnings), which will increase the earnings achieved. Transferred earnings are a shareholder's equity account, so total equity will increase \$2,800. Cash is increasing, which increases the total assets on the balance sheet. Transaction 8: On 18 January 2019, full cash was paid for the purchase of equipment on January 5. Analysis: Cash is declining because it was used to pay for the outstanding commitment created on 5 December 2015. Cash is an asset and will fall on the credit side. The creditor acknowledged the obligation that the company had to pay for the equipment. Since the company now pays the debt it owes, this will fall creditor. Liabilities fall on the debit side; Therefore, Vendor will fall on the debit side by \$3,500. Effect on the company: Because both accounts in the entry are balance sheet accounts, you will not see any effect on the income statement. Transaction 9: On 20 January 2019 paid 3,600 kroner in wages to employees. Analysis: Cash was used to pay for wages, which reduces the cash account. Cash is an asset that falls on the credit side. Payroll is an expense for the company for employee work. This will increase labour costs that affect equity. Spending is rising on the debit side. Thus, wage costs will increase on the debit side. Effect on the company: You have a cost of \$3,600. Expenses are reported in the profit and loss account. More expenses lead to a decrease in net income (earnings). The fewer earnings you have, the fewer retained earnings you will end up with. Transferred earnings are a share account, so total equity will fall by \$3,600. Cash is so the total assets will fall by \$3,600, affecting the balance sheet. On January 1, 2019, the customer received a cash payment on the 10th day of 2015. Analysis: Cash was received, which increased the cash account. Cash is an asset and the assets are increased on the debit side. Receivables were originally used to recognize the future customer payment. now that the customer has paid in full, the customer will fall. Receivables are an asset and the assets fall on the credit side. Impact on financial statements: In this transaction, there was an increase to one asset (cash) and a decrease to another asset (debtor). This means that total assets change by \$0 because the increase and decrease to assets of the same amount cancels each other out. There are no changes in liabilities or shareholders' equity, so the equation is still in balance. As there is no income or expense affected, there is no effect on the profit and loss account. From January 1, 2019, \$1,200 in services will be provided to a customer who asks to be billed for the services. Analysis: The customer does not pay immediately for the services, but is expected to pay at a later date. This creates a customer for Print Plus. The customer owes the money, which increases the customer. Receivables are an asset and the assets are increased on the debit side.

Printing Plus provided the service and thus made money. Service revenues will increase on the credit side. Impact on financial statements: Revenue is reported on the profit and loss account. More revenue will increase net income (earnings), which will increase the earnings achieved. Transferred earnings are a share account, so total equity will rise \$1,200. Cash is increasing, which increases the total assets on the balance sheet. Transaction 12: On January 30, 2019, goods are bought into an account for \$500, which must be paid within three months. Analysis: The company purchased supplies that are assets for the company until they are used. Supplies are increasing because the company has more supplies than it did before. Supplies are an asset that is increasing on the debit side. Print Plus did not immediately pay for the deliveries and requested to be billed for the deliveries, which were due at a later date. This creates a commitment for the Vendor company. This obligation increases the creditor, This increases the vendor on the credit side. Impact on the financial statements: There is an increase in a liability and an increase in assets. These accounts affect both the balance sheet but not the profit and loss account. The entire journal for these transactions is as follows: We are now looking at the next step in the accounting cycle, step 3: post journal information in the General Ledger. Colfax Market is a small corner grocery store that carries a variety of staple items such as meat, milk, eggs, bread, and so on. As a small merchant, Colfax does not offer products found in a larger supermarket or chain. However, it records journal entries in the same way. Grocery stores of all sizes must buy product and track inventory. While the number of records may vary, the recording process does not. Colfax, for example, may be able to use the following: Therefore, it may have only a few vendor and inventory journal entries each month. Larger grocery chains can have more deliveries per week and more records for purchases from a number of vendors on their vendors to be paid weekly. This similarity also applies to other retailers, from clothing stores to sports equipment to hardware. Regardless of the size of a business, and regardless of the product a company sells, the basic accounting records remain the same. Keep in mind that the general ledger is an entry for each account and its balance. Reviewing journal entries individually can be tedious and time-consuming. The general ledger is useful because a company can easily extract account and balance information. Here's a small part of a ledger. You can see the top name of the Cash account and the assigned account number 101. Keep in mind that all asset accounts start with the number 1. The date of each transaction related to this account will be included, a possible description of the transaction, and a reference number, if available. There are debit and credit columns, storing the financial figures for each transaction, and a balance column that keeps a current balance in the account after each transaction. Let's look at one of the print plus journal entries and fill in the corresponding ledgers. As you can see, there is one ledger account for cash and another for Common Stock. Cash is marked account number 101 because it is an asset account type. January 2019 is in the leftmost column, and a description of the transaction follows in the next column. Cash had a \$20,000 debit in the journal entry, so \$20,000 was transferred to the general ledger in the debit column. The balance in this account is currently \$20,000 because no other transactions have affected this account yet. Common Stock has the same date and description. Common Stock had a credit of \$20,000 in the journal entry, and this information is transferred to the g/l account in the credit column. The balance at that time in the Common Stock ledger account is \$20,000. Another key element in understanding the general ledger and the third step in the accounting cycle is how balances are calculated in g/l accounts. It's a good idea to familiarize themselves with the type of information that companies report each year. See Best Buy's 2017 annual report to learn more about Best Buy. Please note the company's balance sheet on page 53 of the report and the profit and loss account on page 54. These reports contain far more information than statements that we have shown you; But if you read them through, you might notice some familiar elements. When calculating balances in g/l accounts, you must take into account which side of the account is increasing and which page is being reduced. To find the account balance, you must find the difference between the sum of all numbers on the page that is rising and the sum of all the numbers on the page that is falling. For example, the cash account is 100,000. We know from the accounting process that assets rise on the debit side and fall on the credit side. If there was a charge of \$5,000 and a credit of \$3,000 in the Cash account, we would find the difference between the two, which is \$2,000 (5,000 - 3,000). Debit is the largest of the two sides (\$5,000 on the debit side as opposed to \$3,000 on the credit side), so the Cash account has a debit balance of \$2,000. Another example is a liability account, such as a liability account. If there was a \$4,000 credit and a \$2,500 debit, the difference between the two is \$1,500. The credit is the largest of the two sides (\$4,000 on the credit side as opposed to \$2,500 on the debit side), so the Account Creditor has a credit balance of \$1,500. The following are selected draft entries from Printing Plus that affect the cash account. We use the g/l account to calculate account balances. The G/L account for Cash will look like the following: In the last column of the g/l account, the current balance is. This shows where the account stands after each transaction, as well as the final balance of the account. How do we know on which side, debit or credit, to enter each of these balances? Let's consider the cash ledger. As of January 1, there was a debit balance of \$20,000 in the cash account. On January 1, a charge of \$4,000 was included. Since both are on the debit side, they will be put together to get a balance of \$24,000 (as seen in the balance sheet column on the January 9 row). As of January 1, a credit of \$300 was included in the cash account. Since that figure is on the credit side, this \$300 is deducted from the previous balance of \$24,000 to get a new balance of \$23,700. The same process takes place for the rest of the ledger entries and their balances. The final balance of the account is \$24,800. Check to ensure that the final balance figure is correct; the numbers in the debit and credit columns can be reviewed. In the debit column for this cash account, we can see that the total amount is \$32,300 (20,000 + 4,000 + 2,800 + 5,500). The credit column amounts to \$7,500 (300 + 100 + 3,500 + 3,600). The difference between debit and credit totals is \$24,800 (32,300 - 7,500). The balance of this cash account is a charge of \$24,800. Having a debit balance in the cash account is the normal balance for that account. The third step in the accounting cycle is to post journal information to To do this we can use a T-account format. A company takes information from its journal and posts to that ledger. Posting refers to the process of transferring data from the journal to the general ledger. It is important to understand that T-accounts are only used for illustrative purposes in a textbook, classroom, or business discussion. There is no basis for official accounting forms. Companies will use ledgers for their official books, not T-accounts. Let's look at the Print Plus journal entries and post each of these entries to their respective T accounts. The following are the journal entries that were previously registered for Printing Plus. Transaction 1: On 3 January 2019, 20,000 shares in cash are issued. In the journal entry, Cash has a charge of \$20,000. This was posted to the Cash T account on the debit page (left). Common Stock has a \$20,000 credit balance. This is sent to common stock t account on the credit page (right side). From January 1, 2019, equipment will be accounted for \$3,500, payment to be paid within the month. In the journal entry, Udstyr has a charge of \$3,500. This is posted to the Equipment T account on the debit page. Vendor has a credit balance of \$3,500. This is posted to the Vendor T account on the credit page. As of January 1, 2019, \$4,000 will receive cash in advance from a customer for services that have not yet been provided. In the journal entry, Cash has a charge of \$4,000. This is posted to the Cash T account on the debit page. You will notice that the January 3 transaction is listed already in this T account. The next transaction count of \$4,000 is added directly below \$20,000 on the debit page. Unearned revenue has a credit balance of \$4,000. This is posted to the Unearned Revenue T account on the credit page. From January 1, 2019, \$5,500 in services will be provided to a customer who asks to be billed for the services. In the journal entry, Customer has a debit of \$5,500. This is posted to the Customer T account on the debit page. Service Revenue has a credit balance of \$5,500. This is posted to the Service Revenue T account on the credit page. Transaction 5: On January 12, 2019, an electricity bill of \$300 will be paid in cash. In the journal entry, Utility Expense has a debit balance of \$300. This is posted to the Expense account for the utility on the debit page. Cash has a credit of \$300. This has been sent to cash t account on the credit page. You will notice that the transactions from January 3 and January 9 are listed already in this T account. The next transaction number of \$300 is added to the credit page. Transaction 6: On January 14, 2019, he distributed \$100 cash in dividends to shareholders. In the journal entry, Dividends has a debit balance of \$100. This is posted to the T-account For dividends on the debit page. Cash has a credit of \$100. This has been sent to cash t account on the credit page. You will notice that the transactions January 3, January 9, and January 12 are listed already in this T account. The next transaction figure of \$100 will be added directly under the January 12 entry on the credit page. Transaction 7: On January 17, 2019, receives \$2,800 in cash from a customer for services provided. In the journal entry, Cash has a charge of \$2,800. This is posted to the Cash T account on the debit page. You will notice that the transactions from January 3, January 9, January 12, and January 14 are listed already in this T account. The next transaction figure of \$2,800 will be added directly under the 9th-century transaction. Service Revenue has a credit balance of \$2,800. It also has a balance as early as 10 January. The new entry is registered under the Jan 10 entry that was posted to the Service Revenue T account on the credit page. Transaction 8: On 18 January 2019, full cash was paid for the purchase of equipment on January 5. On this transaction, Cash has a credit of \$3,500. This is posted to the Cash-T account on the credit page during the January 14 transaction. Vendor has a \$3,500 charge (payment in full for the January 5 purchase). You notice that there is already a credit in Vendor, and the new record is placed directly opposite the 5 entry. Transaction 9: On 20 January 2019 paid 3,600 kroner in wages to employees. On this transaction, Cash has a credit of \$3,600. This is posted to the Cash-T account on the credit page during the January 18 transaction. Salary expense has a charge of \$3,600. This is placed on the debit side of the Payroll Expense T account. On January 1, 2019, the customer received a cash payment on the 10th day of 2015. On this transaction, Cash has a charge of \$5,500. This will be posted to the Cash T account on the debit page under the transaction on 17 April 2015. Receivables have a credit of \$5,500 (as of January 10 transaction). The entry placed on the credit page of the T account Receivables across the record January 10, 2019 provides \$1,200 in services to a customer who asks to be billed for the services. On this transaction, Customer has a debit of \$1,200. The entry is placed on the debit side of the T account Receivables under the entry 10. Service Revenue has a credit of \$1,200. The entry is placed on the credit side of the Service Revenue T account under the January 17 transaction item: On January 30, 2019, the buyer purchases items in the account for \$500, which must be paid within three months. On this transaction, Supplies has a charge of \$500. This will go on the debit side of the Supplies T account. Vendor has a credit of \$500. You notice that there are already numbers in Vendor, and the new record is located directly below the January 5 record. After all journal entries are posted to T accounts, we can verify that the accounting An overview of the Printing Plus T-accounts can be found in Figure 3.10. Figure 3.10 Overview of T-accounts for printing Plus. (attribution: Copyright Rice University, OpenStax, under CC BY-NC-SA 4.0 license) The sum on the asset side of the accounting event equals the \$30,000 found by adding the final balances of each asset account (24,800 + 1,200 + 500 + 3,500). In order to find the total amount on the liabilities and equity side of the equation, we need to find the difference between debit and credit. Credits on the liabilities and equity side of the equation amount to \$34,000 (500 + 4,000 + 20,000 + 9,500). Liabilities and equity charges of the equation total \$4,000 (100 + 3,600 + 300). Difference \$34,000-\$4,000 = \$30,000. Thus, the equation remains balanced with \$30,000 on the asset side and \$30,000 on the liabilities and equity side. Now that we have T-account information, and have confirmed the accounting balance remains balanced, we can create the unadjusted trial balance. You have the following transactions for the last few days of April. Apr. 25 You stop at your uncle's gas station to refill both gas cans for your business, Watson's Landscaping. Your uncle adds the total amount of \$28 to your account. Apr. 26 You record another week's income for the lawns that have been mowed over the past week. You made \$1,200. You have received cash equal to 75% of your turnover. Apr. 27 You pay your local newspaper \$35 to run an ad in this week's newspaper. Apr. 29 You make a \$25 payment in account. Prepare the required journal entries for these four transactions. Explain why you charged and credited the accounts you created. What will be the new balance of each account used in these entries? Solution April 25 Has you had more gas costs. This means that you have an increase in the total amount of gas costs for April. Expenses go up with debit items. Therefore, you will charge gas expenses. You bought the gas in the account. This will increase your obligations. Liabilities increase with credit items. Credit accounts must be paid to increase the total amount in the account. April 26 You have received more money from customers so you will have the total cash to increase. Cash is an asset and the assets are increased by debit items, so debit cash. You also have more money owed to you by your customers. You have performed the services your customers owe you the money and you will receive the money in the future. Debit accounts that receivable as the asset accounts increase with debit. You've mowed lawns and earned more revenue. You want the total revenue account to increase to reflect this additional revenue. Revenue accounts increase with credit records, so credit lawn-mowing revenue. April 27 Advertising is an expense to conduct business. You have incurred multiple expenses, so you want to increase an expense account. Expense accounts are increased by debit entries. Debit advertising costs. You paid in cash for the ad. have less cash, so credit the cash account. the cash account. is an asset and the asset account decreases with credits. April 29 You paid the a-account. Keep in mind that an account means that a service was performed or that an item was received without being paid. The customer asked to be billed. You were the customer in this case. You made a purchase of gas into account earlier this month and at that time you increased the debt to show that you had an obligation to pay that amount sometime in the future. You're now paying some of the money you owe in that account. Since you have paid this money, you now have less of a liability, so you want to see the liability account, apply, decrease by the amount paid. Liability accounts fall with debit entries. You paid, which means you gave cash (or wrote a check or electronically transferred) so you have less cash. To reduce the total cash value, you must credit the account because asset accounts are reduced by registering credit entries. Calculate the balances on each of the following accounts. Do they all have the normal balance they should have? If not, which one? How do you know? Solution Gift Cards have become an important topic for managers of any business. Understand who buys gift cards, why and when can be important in business planning. Also, knowing when and how to determine that a gift card is unlikely to be redeemed will affect both the company's balance sheet (in the liability section) and the profit and loss account (in the section on revenue). According to a 2017 holiday shopping report from the National Retail Federation, gift cards are the most wanted gifts for the eleventh year in a row, with 61% of respondents saying they are top of their wish lists. CEB TowerGroup projects that the total gift card volume will reach \$160 billion in 2018.How are all these gift card sales affecting one of America's favorite specialty coffee companies, Starbucks? In 2014, one in seven adults received a Starbucks gift card. On Christmas Eve alone, 2.5 million gift cards were sold. This is a rate of 1,700 cards per minute. The following discussion about gift cards is taken from Starbucks's 2016 annual report: When an amount is loaded onto a saved value card, we acknowledge a corresponding commitment for the full amount loaded on the card, which is recorded in stored value card liability on our consolidated balance sheets. When a stored value card is redeemed in a company-run store or online, we recognize revenue by reducing the stored value of card liability. When a card with stored value is redeemed at a licensed store, we reduce the corresponding card obligation and cash with stored value, which is refunded to the licensee. There are no expiration dates on our saved value cards, and in most markets we do not charge service fees that result in a reduction in customer balances. Although we will continue to comply with all saved value cards presented for payment, management can determine the likelihood of redemption based on historical remote control for certain cards due to long periods of inactivity. In these circumstances, unresolved card balances may be recognised as breaking income. In fiscal years 2016, 2015 and 2014, we recognized breach income of \$60.5 million, \$39.3 million and \$38.3 million, respectively. As of October 31, 2017, Starbucks had a total of \$1,288,500,000 in saved value card liability. Responsibility.

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