

Principles of Accounting I
Comprehensive Problem

1. Journalize the following December transactions. (pages 2-3)
 - Dec. 2 Received \$180 as advance payments on storage rental.
 - Dec. 5 Paid accounts payable of \$720.
 - Dec. 6 Paid insurance premiums of \$8,100 in advance.
 - Dec. 7 Deposited \$8,700 from completed moving jobs.
 - Dec. 10 Purchased \$1,560 of moving supplies on credit.
 - Dec. 12 Acquired additional truck worth \$56,000 by paying \$6,000 cash and signing a long-term note payable for the balance.
 - Dec. 14 Paid wages of \$2,700 for the period Dec. 1-14.
 - Dec. 17 Purchased \$130 of office supplies on credit.
 - Dec. 21 Deposited \$6,260 from completed moving jobs and \$1,600 of storage revenue receipts.
 - Dec. 24 Paid \$860 for repairs to truck for damages sustained in an accident.
 - Dec. 28 Paid wages of \$2,850 for the period December 15-28.
 - Dec. 30 Paid \$900 to a magazine for advertisements that appeared in December.
 - Dec. 30 George Sanders (owner) withdrew \$1,600 cash for personal use.
 - Dec. 31 Deposited \$4,700 from completed moving jobs and \$800 of storage revenue receipts.
2. Post the above December transactions. (pages 5-10)
3. Prepare a trial balance. (page 11)
4. Journalize the following adjusting entries. (pages 2-3)
 - a. Unpaid wages were \$610 as of December 31.
 - b. The December 31 office supplies inventory was \$180.
 - c. The moving supplies inventory was \$4,530 on December 31.
 - d. The unexpired portion of the prepaid insurance was \$9,475 as of December 31.
 - e. Depreciation for the year on the trucks was \$50,350.
 - f. Depreciation for the year on the building was \$7,400.
 - g. Unearned storage revenue balance at December 31 was \$650.
 - h. Interest expense on the notes payable was \$24,700.
5. Post the adjusting entries. (pages 5-10)
6. Prepare an adjusted trial balance. (page 12)
7. Prepare an income statement. (page 13)
8. Prepare a statement of changes in owner's equity. (page 13)
9. Prepare a balance sheet. (page 14)
10. Journalize the closing entries. (pages 2-3)
11. Post the closing entries. (pages 5-10)
12. Prepare a post-closing trial balance. (page 15)

Check figures:

Unadjusted trial balance	798,935
Adjusted trial balance	881,995
Net Income	30,050

Solutions Principles Of Accounting Comprehensive Problem

Jerry J. Weygandt, Paul D. Kimmel



Solutions Principles Of Accounting Comprehensive Problem:

Problems & Solutions in Advanced Accountancy Volume I, 6th Edition Maheshwari S.N. & Maheshwari S.K.,2009-11-01

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