

Comprehensive Problem 1: The Accounting Cycle



infuri
qb QuickBooks.

This comprehensive problem is intended to serve as a mini-practice set without the source documents. As such, students should plan on about three to four hours to complete this problem.

Bob Night opened "The General's Favorite Fishing Hole." The fishing camp is open from April through September and attracts many famous college basketball coaches during the off-season. Guests typically register for one week, arriving on Sunday afternoon and returning home the following Saturday afternoon. The registration fee includes room and board, the use of fishing boats, and professional instruction in fishing techniques. The chart of accounts for the camping operations is provided below.

The General's Favorite Fishing Hole Chart of Accounts

Assets		Revenues	
101	Cash	401	Registration Fees
142	Office Supplies	Expenses	
144	Food Supplies	511	Wages Expense
145	Prepaid Insurance	521	Rent Expense
181	Fishing Boats	523	Office Supplies Expense
181.1	Accum. Depr.—Fishing Boats	524	Food Supplies Expense
Liabilities		525	Phone Expense
202	Accounts Payable	533	Utilities Expense
219	Wages Payable	535	Insurance Expense
Owner's Equity		536	Postage Expense
311	Bob Night, Capital	542	Depr. Exp.—Fishing Boats
312	Bob Night, Drawing		
313	Income Summary		

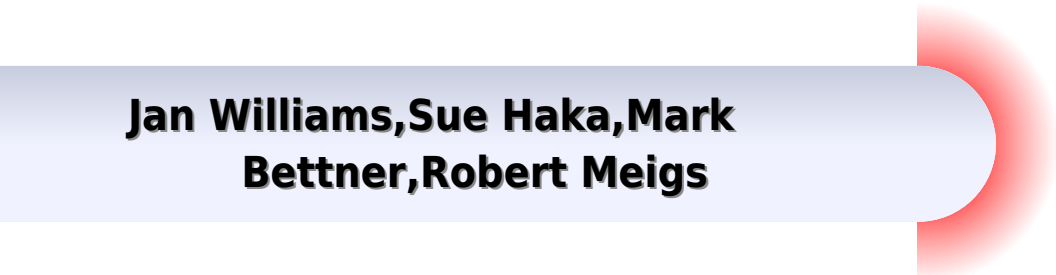
The following transactions took place during April 20—.

- Apr. 1 Night invested cash in business, \$90,000.
- 1 Paid insurance premium for six-month camping season, \$9,000.
- 2 Paid rent for lodge and campgrounds for the month of April, \$40,000.
- 2 Deposited registration fees, \$35,000.
- 2 Purchased 10 fishing boats on account for \$60,000. The boats have estimated useful lives of five years, at which time they will be donated to a local day camp. Arrangements were made to pay for the boats in July.
- 3 Purchased food supplies from Acme Super Market on account, \$7,000.
- 5 Purchased office supplies from Gordon Office Supplies on account, \$500.
- 7 Deposited registration fees, \$38,600.
- 10 Purchased food supplies from Acme Super Market on account, \$8,200.
- 10 Paid wages to fishing guides, \$10,000.
- 14 Deposited registration fees, \$30,500.

(continued)

Comprehensive Problem 1 The Accounting Cycle

**Jan Williams, Sue Haka, Mark
Bettner, Robert Meigs**



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Jan Williams,Sue Haka,Mark Bettner,Robert Meigs,2002-07-12 This soft cover booklet is filled with columnar paper for each Problem in the textbook Students encounter Checkpoints throughout the working papers to ensure they are on the right track

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