

Comprehensive Problem 1

Part 1:

The following is a comprehensive problem which encompasses all of the elements learned in previous chapters. You can refer to the objectives for each chapter covered as a review of the concepts.

Kelly Ritney began her consulting business, Kelly Consulting, on April 1, 20Y8. The chart of accounts for Kelly Consulting is shown below:

11 Cash	32 Retained Earnings
12 Accounts Receivable	33 Dividends
14 Supplies	41 Fees Earned
15 Prepaid Rent	51 Salary Expense
16 Prepaid Insurance	52 Rent Expense
18 Office Equipment	53 Supplies Expense
19 Accumulated Depreciation	54 Depreciation Expense
21 Accounts Payable	55 Insurance Expense
22 Salaries Payable	59 Miscellaneous Expense
23 Unearned Fees	
31 Common Stock	

The post-closing trial balance as of April 30, 20Y8, is shown below:

Kelly Consulting
Post-Closing Trial Balance
April 30, 20Y8

	Account No.	Debit	Credit
Cash	11	22,100	
Accounts Receivable	12	3,400	
Supplies	14	1,350	
Prepaid Rent	15	3,200	
Prepaid Insurance	16	1,500	
Office Equipment	18	14,500	
Accumulated Depreciation	19		330
Accounts Payable	21		800
Salaries Payable	22		120
Unearned Fees	23		2,500
Common Stock	31		30,000
Retained Earnings	32		12,300
		46,050	46,050

Comprehensive Problem Financial Accounting

L Cohen



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Financial Accounting Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2009-11-02 Weygandt helps corporate managers see the relevance of accounting in their everyday lives Challenging accounting concepts are introduced with examples that are familiar to them which helps build motivation to learn the material Accounting issues are also placed within the context of marketing management IT and finance The new Do It feature reinforces the basics by providing quick hitting examples of brief exercises The chapters also incorporate the All About You AAY feature as well as the Accounting Across the Organization AAO boxes that highlight the impact of accounting concepts With these features corporate managers will learn the concepts and understand how to effectively apply them

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CBSE Acc. 12 (Financial) Part B PC Tulsian, The books are prepared in accordance with the syllabus developed by the NCERT and adopted by the CBSE Text is supported by suitable illustrations Solved Problems Theoretical Questions and Practical Exercises There are over 40 exhibits to acquaint students with the various accounting treatments and formats Revision One Day Before Examination Important Theoretical Question Bank Provisional Test Papers Model Test Papers and Pre Board Test Papers are given for revision

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