

Prob. 3-2B

1. a.	Supplies Expense	2,620	
	Supplies		2,620
	Supplies used (\$3,170 – \$550).		
b.	Depreciation Expense	1,675	
	Accumulated Depreciation—Equipment		1,675
	Depreciation for year.		
c.	Rent Expense	8,500	
	Prepaid Rent		8,500
	Rent expired.		
d.	Wages Expense	2,000	
	Wages Payable		2,000
	Accrued wages.		
e.	Unearned Fees	6,000	
	Fees Earned		6,000
	Fees earned (\$10,000 – \$4,000).		
f.	Accounts Receivable	5,380	
	Fees Earned		5,380
	Accrued fees.		

- Fees Earned would be understated by \$6,000; Depreciation Expense would be understated by \$1,675; and net income would be understated by \$4,325 (\$6,000 – \$1,675).
- Accumulated Depreciation—Equipment would be understated by \$1,675; total assets would be overstated by \$1,675; Unearned Fees would be overstated by \$6,000; total liabilities would be overstated by \$6,000; owner's capital would be understated by \$4,325 (\$6,000 – \$1,675); and total liabilities and owner's equity would be overstated by \$1,675 (\$6,000 – \$4,325).
- There is no effect on the "Net increase or decrease in cash" on the statement of cash flows, since adjusting entries do not affect cash.

Cengagebrain Accounting Study Guide Answers

JR Anderson



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ACCT3 Management Prabhu Sivabalan, James Wakefield, Roby B. Sawyers, Steve Jackson, Greg Jenkins, 2018-09-01 ACCT3 Management is the Asia Pacific edition of the proven 4LTR press approach to management accounting designed to enhance students' learning experiences. The text is for teaching students learning the preparers' debits and credits approach and is presented in an easy-to-read and accessible style. This third edition includes a strong suite of student and instructor resources that enhance student learning and revision. New print versions of this book come with bonus online study tools on the CourseMate Express platform. Learn more about the online tools: cengage.com/au/learning/solutions

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practical tasks and activities that build on the concepts covered in previous chapters enabling a scaffolded approach to the application and holistic understanding of preparing operational budgets using a realistic case study business scenario

Hospitality Management Lynn Van der Wagen, Lauren White, 2018-10-01 Written for SIT50416 Diploma of Hospitality Management Hospitality Management 4e covers all 13 core units plus seven electives Each chapter is written to a unit of competency and maintains the volume of learning of previous editions with relevant and easy to understand information including Australian examples and references Structured in three parts the text covers the knowledge and skills required of frontline supervisors managerial topics and business strategy content The Industry viewpoint at the start of each chapter introduces students to current issues and themes in the hospitality industry and numerous pedagogical features examples and illustrations have been included throughout the text to help students engage with the material and extend their understanding Each chapter includes activities for discussion and debate with assessment activities requiring the understanding application and analysis of case studies Each section concludes with an integrated case study and weblinks to useful industry resources

A Study Guide for Claribel Alegria's "Accounting" Cengage Learning Gale, 2016

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