

# Comprehensive Review Problem

You are to record transactions completed by Fabulous Furnishings during February of this year. Beginning balances for the accounts listed below have been provided in your Working Papers. This company is located in Dallas. To gain practice in completing the steps in the accounting cycle, assume that the fiscal period consists of one month.



Peachtree



## CHART OF ACCOUNTS

### Assets (100–199)

- 111 Cash
- 112 Petty Cash Fund
- 113 Accounts Receivable
- 114 Merchandise Inventory
- 116 Supplies
- 118 Prepaid Insurance
- 122 Equipment
- 123 Accumulated Depreciation, Equipment

### Liabilities (200–299)

- 221 Accounts Payable
- 226 Employees' Income Tax Payable
- 227 FICA Tax Payable
- 228 State Unemployment Tax Payable
- 229 Federal Unemployment Tax Payable
- 230 Salaries Payable

### Owner's Equity (300–399)

- 311 M. L. Langdon, Capital
- 312 M. L. Langdon, Drawing
- 313 Income Summary

### Revenue (400–499)

- 411 Sales
- 412 Sales Returns and Allowances

### Cost of Goods Sold (500–599)

- 511 Purchases
- 512 Purchases Returns and Allowances
- 513 Purchases Discounts
- 514 Freight In

### Expenses (600–699)

- 611 Salary Expense
- 612 Payroll Tax Expense
- 613 Rent Expense
- 614 Utilities Expense
- 616 Supplies Expense
- 617 Insurance Expense
- 618 Depreciation Expense, Equipment
- 619 Miscellaneous Expense

(Continued)

# Comprehensive Review Problem College Accounting

**Dansby, Burton S. Kaliski**



## **Comprehensive Review Problem College Accounting:**

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## **Table of Contents Comprehensive Review Problem College Accounting**

1. Understanding the eBook Comprehensive Review Problem College Accounting
  - The Rise of Digital Reading Comprehensive Review Problem College Accounting
  - Advantages of eBooks Over Traditional Books
2. Identifying Comprehensive Review Problem College Accounting
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in a Comprehensive Review Problem College Accounting
  - User-Friendly Interface
4. Exploring eBook Recommendations from Comprehensive Review Problem College Accounting
  - Personalized Recommendations
  - Comprehensive Review Problem College Accounting User Reviews and Ratings

- Comprehensive Review Problem College Accounting and Bestseller Lists
- 5. Accessing Comprehensive Review Problem College Accounting Free and Paid eBooks
  - Comprehensive Review Problem College Accounting Public Domain eBooks
  - Comprehensive Review Problem College Accounting eBook Subscription Services
  - Comprehensive Review Problem College Accounting Budget-Friendly Options
- 6. Navigating Comprehensive Review Problem College Accounting eBook Formats
  - ePub, PDF, MOBI, and More
  - Comprehensive Review Problem College Accounting Compatibility with Devices
  - Comprehensive Review Problem College Accounting Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Comprehensive Review Problem College Accounting
  - Highlighting and Note-Taking Comprehensive Review Problem College Accounting
  - Interactive Elements Comprehensive Review Problem College Accounting
- 8. Staying Engaged with Comprehensive Review Problem College Accounting
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Comprehensive Review Problem College Accounting
- 9. Balancing eBooks and Physical Books Comprehensive Review Problem College Accounting
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Comprehensive Review Problem College Accounting
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Comprehensive Review Problem College Accounting
  - Setting Reading Goals Comprehensive Review Problem College Accounting
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Comprehensive Review Problem College Accounting
  - Fact-Checking eBook Content of Comprehensive Review Problem College Accounting
  - Distinguishing Credible Sources

13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
14. Embracing eBook Trends
  - Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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