

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

Michael Hoelscher



Cengagebrain Accounting Study Guide Answers:

Cengagebrain Accounting Study Guide Answers Book Review: Unveiling the Magic of Language

In a digital era where connections and knowledge reign supreme, the enchanting power of language has are more apparent than ever. Its power to stir emotions, provoke thought, and instigate transformation is really remarkable. This extraordinary book, aptly titled "**Cengagebrain Accounting Study Guide Answers**," written by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound affect our existence. Throughout this critique, we will delve in to the book is central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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