

> Communication Activity 4-1

In 150 words or fewer, explain the rationale for closing the temporary accounts.

> Comprehensive Problem 1 for Chapters 1–4

Matthews Delivery Service completed the following transactions during December 2014:

-
- | | |
|--------|---|
| Dec. 1 | Matthews Delivery Service began operations by receiving \$6,000 cash and a truck with a fair value of \$20,000 from Robert Matthews. The business issued Matthews shares of common stock in exchange for this contribution. |
| 1 | Paid \$600 cash for a 6-month insurance policy. The policy begins December 1. |
| 4 | Paid \$300 cash for office supplies. |
| 12 | Performed delivery services for a customer and received \$800 cash. |
| 15 | Completed a large delivery job, billed the customer, \$1,500, and received a promise to collect the \$1,500 within one week. |
| 18 | Paid employee salary, \$700. |
| 20 | Received \$12,000 cash for performing delivery services. |
| 22 | Collected \$600 in advance for delivery service to be performed later. |
| 25 | Collected \$1,500 cash from customer on account. |
| 27 | Purchased fuel for the truck, paying \$200 with a company credit card. (Credit Accounts Payable) |
| 28 | Performed delivery services on account, \$900. |
| 29 | Paid office rent, \$600, for the month of December. |
| 30 | Paid \$200 on account. |
| 31 | Cash dividends of \$2,100 were paid to stockholders. |
-

Answers To Comprehensive Problem 4 For Accounting

Philip E. Fess



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