

You are to record transactions in a two-column general journal. Assume that the fiscal period is one month. You will then be able to complete all of the steps in the accounting cycle.

When you are analyzing the transactions, think them through by visualizing the T accounts or by writing them down on scratch paper. For unfamiliar types of transactions, specific instructions for recording them are included. However, reason them out for yourself as well. Check off each transaction as it is recorded.

- | | | |
|------|----|---|
| June | 1 | Cury deposited \$95,000 in a bank account for the purpose of buying Wind In Your Sails, a business offering the use of small sailboats to the public at a large indoor pool with a fan system that provides wind. |
| | 2 | Bought Wind In Your Sails in its entirety for a total price of \$216,100. The assets include sailboats, \$25,800; fan system, \$13,300; pool structure, \$140,000; and land, \$37,000. Paid \$60,000 down and signed a mortgage note for the remainder. |
| | 3 | Received and paid bill for newspaper advertising, \$350. |
| | 3 | Received and paid bill for a one-year premium for insurance, \$12,000. |
| | 3 | Bought additional boats from Louis Manufacturing Co. for \$7,200, paying \$3,200 down, with the remainder due in 30 days. |
| | 3 | Signed a contract with a vending machine service to lease space for vending machines. The rental income agreed upon is 10 percent of the sales generated from the machines, with the estimated total rental income payable in advance. Received estimated cash payment for June, \$150. |
| | 3 | Received bill from Quick Printing for promotional handouts, \$540. |
| | 3 | Signed a contract for leasing sailboats from K. Einstein Boat Co. and paid rental fee for June, \$700. |
| | 5 | Paid cash for miscellaneous expenses, \$104. |
| | 8 | Received \$2,855 in cash as income for the use of the boats. |
| | 9 | Bought an addition for the fan system on account from Stark Pool Supply, \$745. |
| | 15 | Paid wages to employees for the period ended June 14, \$3,900. |
| | 16 | Paid on account for promotional handouts already recorded on June 3, \$540. |
| | 16 | Cury withdrew cash for personal use, \$2,500. |
| | 16 | Bought additional sails from Canvas Products, Inc., \$850; payment due in 30 days. |
| | 16 | Received \$6,850 in cash as income for the use of the boats. |
| | 19 | Paid cash for miscellaneous expenses, \$40. |
| | 20 | Paid cash to Louis Manufacturing Co. as part payment on account, \$1,300. |
| | 22 | Received \$8,260 in cash for the use of the boats. |
| | 23 | Received a reduction in the outstanding bill from Louis Manufacturing Co. for a boat received in damaged condition, \$380. |
| | 24 | Received and paid telephone bill, \$324. |
| | 29 | Paid wages for period June 15 through 28, \$4,973. |
| | 30 | Paid cash to Stark Pool Supply to apply on account, \$475. |
| | 30 | Received and paid electric bill, \$345. |
| | 30 | Paid cash as an installment payment on the mortgage, \$1,848. Of this amount, \$497 represents a reduction in the principal and the remainder is interest. |
| | 30 | Received and paid water bill, \$590. |
| | 30 | Bought additional boats from Riddle and Son for \$5,320, paying \$1,550 down, with the remainder due in 30 days. |

Accounting Cycle Review Problem A Answer Key

Baruch Englard



Accounting Cycle Review Problem A Answer Key:

Financial Accounting Thomas J. Beirne, Henry Dauderis, 1991 **Financial Accounting using IFRS** M.H. Franco Wong, Michelle Hanlon, Robert Magee, Glenn Pfeiffer, 2025-08-14 We wrote this book to equip students with the accounting techniques and insights necessary to succeed in today's global business environment. It reflects our combined experience in teaching financial accounting to students at all levels and in several countries. For anyone who pursues a career in business, the ability to read, analyse, and interpret published financial reports is an essential skill. *Financial Accounting using IFRS* is written for future business leaders who want to understand how financial statements are prepared and how the information in published financial reports is used by investors, creditors, financial analysts, and managers. Our goal is to provide the most engaging, relevant, and accessible textbook available. **TARGET AUDIENCE** *Financial Accounting using IFRS* is intended for use in the first financial accounting course at either the undergraduate or graduate level at universities that want to teach IFRS. U.S. GAAP is not covered. This book balances the preparation of financial statements with their analysis and interpretation. This book accommodates mini courses lasting only a few days as well as extended courses lasting a full semester. *Financial Accounting using IFRS* is real-world oriented and focuses on the most salient aspects of accounting. It teaches students how to read, analyse, and interpret financial accounting data to make informed business decisions. To that end, it consistently incorporates real company data both in the body of each chapter and throughout the assignment material.

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the classroom to the world outside the classroom **Intermediate Accounting** Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2011-03-15 Synopsis INTERMEDIATE ACCOUNTING by Kieso Weygandt and Warfield is quite simply the standard by which all other intermediate accounting texts are measured Through thirty years and twelve best selling editions the text has built a reputation for accuracy comprehensiveness and student success Ch 1-12 W/Wrkppr-Acct

Warren/Reeve/Fess, Carl S. (Carl S. Warren) Warren, James M. Reeve, Philip E. Fess, 2005-06 Accounting : the Basis for Business Decisions Wai P. Lam, Robert F. Meigs, Walter B. Meigs, 1995 The Accounting Review William Andrew Paton, 1926 Includes section Reviews Fundamental Accounting Principles Kermit D. Larson, Raymond F. Carroll, Tilly Jensen, 2001-05-23 Fundamental Accounting Principles remains the most successful introductory accounting text in Canada The 10th Canadian Edition benefits from a winning new author team and a research and development process that is unprecedented in Canadian College Publishing The result is a highly market driven text that responds to the evolving needs of today s classroom The text s hallmarks readability superior problem material and high production value have been expanded and improved reflecting extensive user and reviewer feedback With a sole proprietor focus the text patiently brings the student into the accounting cycle and the key financial statements with an appreciation for the role and importance of the accounting function stressed throughout The 10 c e is available in 3 volumes or in a hardbound financial accounting version

College Accounting 1-29 Judith M. Peters, Robert M. Peters, 1989 *Schaum's Outline of Theory and Problems of Intermediate Accounting I* Baruch Englard, 1995 Get the edge on your classmates with Schaum s famous Outlines If you want top grades and thorough understanding of the first course in Intermediate Accounting this powerful study tool gives you 585 fully solved problems including step by step solutions four complete practice exams plain English explanations of concepts procedures and definitions detailed coverage of the complete course and more College Accounting James A. Heintz, Robert W. Parry, 1994-07 This text has been the leader in the college accounting course because presents concepts simply while ensuring the best most accurate coverage College Accounting is designed to make accounting understandable to virtually everyone without sacrificing substance and technical correctness A step by step straightforward approach helps students build practical accounting skills that are needed when entering the world of work The text presents simple topics first and gradually builds to more advanced topics so learners are not overwhelmed The narrative approach covers a simple example of a service business before moving to a merchandising business *College Accounting* Jeffrey Slater, 1988

Financial Accounting Roger H. Hermanson, 1995 **Intermediate Accounting** De Kieso, 2000-06-06

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