

Chapter 4

Adjustments, Financial Statements, and Financial Results

ANSWERS TO EXERCISES

E4-3

Ref / Date	Journal Entries and Adjusting Journal Entries
(a) Sept 1	dr Prepaid Rent (+A).....12,000 cr Cash (-A).....12,000
Sept 30	dr Rent Expense (+E, -SE) (\$12,000 x 1/6).....2,000 cr Prepaid Rent (-A).....2,000
(b) Sept 1	dr Cash (+A).....60,000 cr Unearned Revenue (+L).....60,000
Sept 30	dr Unearned Revenue (-L).....5,000 cr Ticket Revenue (+R, +SE) (\$60,000 x 1/12).....5,000
(c) Sept 1	No journal entry. A transaction has not yet occurred.
Sept 30	dr Accounts Receivable (+A).....2,000 cr Rent Revenue (+R, +SE).....2,000
(d) Sept 1	No journal entry. A transaction has not yet occurred.
Sept 30	dr Salary Expense (+E, -SE).....3,000 cr Salaries Payable (+L).....3,000

End Of Chapter Solutions Fundamentals Of Investment

F Rizvi



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