

CHAPTER 3

Adjusting the Accounts

PROBLEM 3-1A

| | | | | |
|-----|----------|------------------------------------|-------|-------|
| (a) | Sept. 30 | Accounts Receivable..... | 1,200 | |
| | | Service Revenue..... | | 1,200 |
| | 30 | Field Expenses..... | 1,700 | |
| | | Prepaid Field..... | | 1,700 |
| | 30 | Supplies Expense..... | 800 | |
| | | Supplies..... | | 800 |
| | 30 | Depreciation Expense..... | 700 | |
| | | Accum. Depreciation—Equipment..... | | 700 |
| | 30 | Interest Expense..... | 100 | |
| | | Interest Payable..... | | 100 |
| | 30 | Unearned Field Revenue..... | 1,000 | |
| | | Field Revenue..... | | 1,000 |
| | 30 | Salaries and Wages Expense..... | 720 | |
| | | Salaries and Wages Payable..... | | 720 |

ALBMA CO.

Income Statement

For the Quarter Ended September 30, 2017

Revenues

| | | |
|----------------------|--------------|----------|
| Service revenue..... | \$17,200 | |
| Field revenue..... | <u>1,000</u> | |
| Total revenues..... | | \$18,200 |

Expenses

| | |
|---------------------------------|-------|
| Salaries and wages expense..... | \$720 |
| Field expense..... | 1,700 |
| Supplies expense..... | 1,000 |
| Depreciation expense..... | 800 |

Fundamental Accounting Principles 12e Answers

Dheeraj Kumar Singh



Fundamental Accounting Principles 12e Answers:

Fundamental Accounting Principles WILD, 2017-09-11 *Fundamental Accounting Principles Solutions Manual Volume I Chapters 1-12 to Accompany Fundamental Accounting Principles* Kermit D. Larson, 2004-08 **FUNDAMENTALS OF ACCOUNTING FOR CPT** P. MOHANA RAO, 2012-05-18 This book develops conceptual understanding of the fundamentals of financial accounting which play a crucial role in laying the foundation of commerce and accountancy courses in general and CPT in particular. Dexterously organized to suit the requirements of CPT aspirants, the text presents a step by step analysis of the basic concepts of accountancy in a comprehensive but in an easy to grasp manner. The text begins with discussing the meaning and scope of accounting and moves on by elaborating on different accounting standards, policies and the procedures followed in accounting. It also discusses ledger, trial balance, cash book and bills of exchange or promissory notes in the subsequent chapters. Apart from discussing the various types of accounts such as partnership accounts and company accounts, this text explains debentures and inventories in a simple and lucid style. Specifically meant for the prospective examinees of the Common Proficiency Test (CPT) conducted by the Institute of Chartered Accountants of India (ICAI), this text should also prove valuable to undergraduate students of commerce and management. **SALIENT FEATURES** Provides a bird's eye view in each chapter for a quick understanding of the concept. Includes keywords and summary at the end of each chapter. Incorporates Multiple Choice Questions with their answers, useful for CPT. Provides model test papers, objective type questions and subject in nutshell in Appendices. *The Handy Accounting Answer Book* Amber K. Gray, 2019-04-01 An informative, easy to use guide to accounting fundamentals and concepts. Everyone needs to budget money and manage costs, whether for groceries and everyday purchases, rent or mortgage, education, retirement or even a business. Like it or not, accounting infuses most everything in life. From credits, debits and basic bookkeeping to getting the most out of tax deductions and from reading or creating a business financial statement to better understanding accounting lingo, *The Handy Accounting Answer Book* can help anyone acquire the skills to start or run a business, plan for retirement, set money aside for a big purchase, establish everyday budgets and improve their money management. Find out about the concepts and assumptions behind the Generally Accepted Accounting Principles. Understand tax returns and maximize write off. Manage retirement account statements and find ways to improve their results. Learn how to create a business plan. Learn about a business financial ratios, cost of goods, depreciation, tax planning, recognizing revenue and expenses, financial audits, year end closing, the books and other terms and rules. Maximize profits and improve personal or business bottom lines. Covering accounting fundamentals, concepts and jargon, *The Handy Accounting Answer Book* is for everyone who wants to understand the language of money and business. It uses basic terms and simple examples to illustrate complex accounting topics and can help you make better decisions about your business or personal finances. This handy primer answers nearly 800 questions and offers fun facts covering the basics of accounting, including: What is the earliest known form of accounting? What are the

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Written Examination 2023 285 292 35 Tripura PGT Commerce 2017 293 303 36 Tripura PGT Commerce 2018 304 312

NEP Introduction To Commerce [B. Com. Ist Semester (Introductory)] Dr. S. K. Singh, ,Dr. Ajit Kumar,2023-11-08
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Principle of Accounting - SBPD Publications Dr. Jitendra Kumar Saxena, ,Dr. S. K. Singh, ,Mohd. Asif Khan,2021-11-19 1 Concept of Generally Accepted Accounting Principles GAAP 2 Accounting Standards International and Indian 3 Accounting for Price Level Changes or Inflation Accounting 4 Accounting of Non trading Organisations Institutions 5 Joint Venture Accounts 6 Consignment Accounts 7 Accounts of Banking Companies 8 Accounts of General Insurance Companies 9 Departmental Accounts 10 Branch Accounts 11 Hire Purchase System 12 Instalment Payment System 13 Royalty Accounts 14 Partnership Accounts Preliminary and Final Accounts 15 Reconstitution of Partnership Firm Goodwill and Admission of a Partner 16 Reconstitution of Partnership Firm Retirement and Death of a Partner 17 Dissolution of a Partnership Firm Excluding Insolvency of Partner **Accountancy Class XI by Dr. S. K. Singh, Shailesh Chauhan** Dr. S. K. Singh,Shailesh Chauhan ,2020-06-12 1 Introduction to Accounting 2 Basic Accounting Terms Terminology 3 Theory Base of Accounting Accounting Principles Fundamental Assumptions or Concepts 4 Accounting Standards and IFRS 5 Double Entry System 6 Process and Bases of Accounting 7 Origin of Transactions Source Documents and Vouchers 8 Accounting Equation

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