

Question:

The unadjusted trial balance as of December 31, 2018, for the Bagley Consulting Company appears below. December 31 is the company's fiscal year-end.

Account Title	Debits	Credits
Cash	8,000	
Accounts receivable	9,000	
Prepaid insurance	3,000	
Land	200,000	
Buildings	50,000	
Accumulated depreciation—buildings		20,000
Office equipment	100,000	
Accumulated depreciation—office equipment		40,000
Accounts payable		35,050
Salaries and wages payable		—0—
Deferred rent revenue		—0—
Common stock		200,000
Retained earnings		56,450
Sales revenue		90,000
Interest revenue		3,000
Rent revenue		7,500
Salaries and wages expense	37,000	
Depreciation expense	—0—	
Insurance expense	—0—	
Utility expense	30,000	
Maintenance expense	15,000	
Totals	<u>452,000</u>	<u>452,000</u>

Required:

1. Enter the account balances in T-accounts.
2. From the trial balance and information given, prepare adjusting entries and post to the accounts.
 - a. The buildings have an estimated useful life of 50 years with no salvage value. The company uses the straight-line depreciation method.
 - b. The office equipment is depreciated at 10 percent of original cost per year.
 - c. Prepaid insurance expired during the year, \$1,500.

Intermediate Accounting Chapter 9 Solutions

Puja Mehta



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In a world taken by displays and the ceaseless chatter of fast conversation, the melodic splendor and emotional symphony produced by the written word usually fade into the back ground, eclipsed by the relentless sound and disturbances that permeate our lives. But, nestled within the pages of **Intermediate Accounting Chapter 9 Solutions** a wonderful literary value brimming with raw thoughts, lies an immersive symphony waiting to be embraced. Crafted by a masterful musician of language, that fascinating masterpiece conducts viewers on a psychological journey, skillfully unraveling the concealed tunes and profound influence resonating within each cautiously constructed phrase. Within the depths with this moving evaluation, we shall investigate the book is central harmonies, analyze their enthralling writing design, and surrender ourselves to the profound resonance that echoes in the depths of readers souls.

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$\cos \phi_{1i}$ V_{1i} rms I_{1i} rms where V_{1i} phase voltage I_{1i} fundamental component of the supply current ϕ_{1i} input displacement angle i

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