

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 Answers

**Donald E. Kieso, Jerry J.
Weygandt, Terry D. Warfield**



Intermediate Accounting Chapter Answers:

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Warfield, Jerry J. Weygandt, Donald E. Kieso, 2007-12-04 Now readers can get all the accuracy and authority of the best selling intermediate accounting book in the new second edition of this brief streamlined version *Fundamentals of Intermediate Accounting* presents a balanced discussion of concepts and applications explaining the rationale behind business transactions before addressing the accounting and reporting for those activities Readers will gain a solid foundation in such areas as the standard setting process the three major financial statements revenue recognition income taxes reporting disclosure issues and much more *Intermediate Accounting* Donald E. Kieso, 2004 *Intermediate Accounting, Chapters 15-24, Self-Study Problems/Solutions Book* Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2003-09-08 *Intermediate Accounting* is the bestselling book that has powered the careers of countless professionals This new edition builds on the book's reputation for comprehensiveness accuracy and currency incorporating all the recent changes to the accounting literature Updated with the latest developments and standards in the field The book includes a CD ROM with an accounting cycle tutorial a financial statement analysis primer an annual report database spreadsheet tools career resources and more It will help readers develop the knowledge and skills base they need to succeed as professional accountants *Intermediate Accounting, Chapters 1-14, Study Guide* Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2000-06-07 This bestseller has powered the careers of countless professionals The new edition builds on the book's reputation for comprehensiveness accuracy and currency incorporating all the recent changes to the accounting literature Updated with the latest developments and standards in the field The book includes a CD ROM with an accounting cycle tutorial a financial statement analysis primer an annual report database spreadsheet tools career resources and more It will help readers develop the knowledge and skills base they need to succeed as professional accountants **Intermediate Accounting** Thomas R. Dyckman, Roland E. Dukes, Charles Joseph Davis, 1995 **Intermediate Accounting, , Problem Solving Survival Guide** Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2011-08-16 *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 thirteen best selling editions the text has built a reputation for accuracy comprehensiveness and student success The Fourteenth Edition maintains the qualities for which the text is globally recognized and continues to be your students gateway to the profession Volume I is comprised of Chapters 1-14 Each study guide chapter is comprised of a detailed chapter review demonstration problems true false multiple choice matching questions and comprehensive exercises This book is a bound paperback with three hole punches for convenient storage in a binder *Intermediate Accounting* George Hillis Newlove, 1939

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