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 | 452,000 | 452,000 |
| | | |

Required:

- 1. Enter the account balances in T-accounts.
- 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 2solutions

G Orfield

Intermediate Accounting Chapter 2solutions:

The book delves into Intermediate Accounting Chapter 2 solutions. Intermediate Accounting Chapter 2 solutions is a vital topic that must be grasped by everyone, from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Intermediate Accounting Chapter 2 solutions, encompassing both the fundamentals and more intricate discussions.

- 1. The book is structured into several chapters, namely:
 - Chapter 1: Introduction to Intermediate Accounting Chapter 2solutions
 - Chapter 2: Essential Elements of Intermediate Accounting Chapter 2solutions
 - Chapter 3: Intermediate Accounting Chapter 2solutions in Everyday Life
 - Chapter 4: Intermediate Accounting Chapter 2solutions in Specific Contexts
 - ∘ Chapter 5: Conclusion
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- 3. In chapter 2, this book will delve into the foundational concepts of Intermediate Accounting Chapter 2solutions. The second chapter will elucidate the essential principles that need to be understood to grasp Intermediate Accounting Chapter 2solutions in its entirety.
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