

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 2 answers

O. Ray Whittington, Patrick R. Delaney

Intermediate Accounting Chapter 2 answers:

Intermediate Accounting Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2019-04-02 Intermediate Accounting 17th Edition is written by industry thought leaders Kieso Weygandt and Warfield and is developed around one simple proposition create great accountants Upholding industry standards this edition incorporates new data analytics content and up to date coverage of leases revenue recognition financial instruments and US GAAP IFRS While maintaining its reputation for accuracy comprehensiveness and accessibility Intermediate Accounting drives results by helping students build professional competencies through reliable problem material *Intermediate Accounting, , Study Guide* Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2011-08-02 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** Terry D. 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 **Solutions Manual to Accompany Intermediate Accounting: Chapters 1-12** J. David Spiceland, 2004 *Quick Revision for Company Accounts & Audit (For ICWA Intermediate: Paper 12)* Tulsian P.C. & Tulsian Bharat, Revision for Company Accounts Audit ICWA **Intermediate Accounting, Volume 2** Jerry J. Weygandt, Donald E. Kieso, Irene M. Wiecek, Terry D. Warfield, Bruce J. McConomy, 2022-03-14 Intermediate Accounting 13th Canadian Edition has always been and continues to be the gold standard that helps connect students to the what the why and the how of accounting information Through new edition updates you will be able to spark efficient and effective learning and inspire and prepare students to be the accounting professionals of tomorrow To help develop a deeper understanding of course concepts and move beyond basic understanding students work through a high quality assessment at varying levels helping them learn more efficiently and create connections between topics and real world application This course also presents an emphasis on decision making through Integrated Cases and Research and Analysis questions that allow students to analyze business transactions apply both IFRS and ASPE and explore how different accounting standards impact real companies Throughout

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