

Comprehensive Problem 1

[Instructions](#)[Chart of Accounts](#)[Journal](#)[Ledger](#)[Unadjusted Trial Balance](#)

Instructions

- A. Use the spreadsheet to post the May transactions from the journal to a ledger of four-column accounts.
 - B. Add the appropriate posting reference to the journal.
3. Prepare an unadjusted trial balance. Accounts with zero balances can be left blank.
4. At the end of May, the following adjustment data were assembled. Analyze and use these data to complete parts (5) and (6).
 - Insurance expired during May is \$275.
 - Supplies on hand on May 31 are \$715.
 - Depreciation of office equipment for May is \$330.
 - Accrued receptionist salary on May 31 is \$325.
 - Rent expired during May is \$1,600.
 - Unearned fees on May 31 are \$3,210.
5. (Optional) On your own paper or spreadsheet, enter the unadjusted trial balance on a 10-column end-of-period spreadsheet (work sheet), and complete the spreadsheet. Find a blank end-of-period work sheet in the Excel spreadsheet you previously downloaded.
6.
 - A. Journalize the adjusting entries on Page 7 of the journal. Refer to the chart of accounts for the exact wording of the account titles. CNOW journals do not use lines for journal explanations. Every line on a journal page is used for debit or credit entries. CNOW journals will automatically indent a credit entry when a credit amount is entered.
 - B. Post the adjusting entries to the ledger, inserting balances in the accounts affected.
 - C. Add the appropriate posting reference to the adjusting entries in the journal in CengageNOW.
7. Prepare an adjusted trial balance. Accounts with zero balances can be left blank.

Fundamentals Of Taxation 2013 Comprehensive Problem 1

Annelies Wilder-Smith



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