

Brief Exercise 3-4

Your answer is correct.

On July 1, 2017, Bridgeport Co. pays \$14,280 to Indigo Insurance Co. for a 3-year insurance policy. Both companies have fiscal years ending December 31. Journalize the entry on July 1 and the adjusting entry on December 31 for Indigo Insurance Co. Indigo uses the accounts Unearned Service Revenue and Service Revenue. *(Credit account titles are automatically indented when amount is entered. Do not indent manually. If no entry is required, select "No entry" for the account titles and enter 0 for the amounts. Record journal entries in the order presented in the problem.)*

Date	Account Titles and Explanation	Debit	Credit
July 1	Cash	14280	
	Unearned Service		14280
Dec. 31	Unearned Service	2380	
	Service Revenue		2380

Question 2

Your answer is correct.

Do the following events represent business transactions?

- | | |
|--|----------------------------|
| (a) A computer is purchased on account. | Business transaction |
| (b) A customer returns merchandise and is given credit on account. | Business transaction |
| (c) A prospective employee is interviewed. | Not a business transaction |
| (d) The owner of the business withdraws cash from the business for personal use. | Business transaction |
| (e) Merchandise is ordered for delivery next month. | Not a business transaction |

Exercise 3-8

Intermediate Accounting Chapter Homework Solutions

Donald E. Kieso, Jerry J. Weygandt



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