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Part 1 Comprehensive Problem 1: Kelly Pitney began her consulting business, Kelly Consulting, P.C.

Kelly Pitney began her consulting business, Kelly Consulting, P.C. on April 1, 2014. The accounting cycle for Kelly Consulting for April, including financial statements, was illustrated on pages 163-173. During May, Kelly Consulting entered into the following transactions:

May 3. Received cash from clients as an advance payment for services to be provided and recorded it as unearned fees, \$4500.

May 5. Received cash from clients on account, \$2450.

May 9. Paid cash for a newspaper advertisement, \$225.

May 13. Paid Office Station Co. for part of the debt incurred on April 5, \$640.

May 15. Recorded services provided on account for the period of May 1-15, \$9180.

May 16. Paid part-time receptionist for two weeks' salary including the amount owed on April 30, \$750.

May 17. Recorded cash from cash clients for fees earned during the period May 1-16, \$8360.

Record the following on Page 6 of the journal:

May 20. Purchased supplies on account, \$735.

May 21. Recorded services provided on account for the period May 16-20, \$4820.

May 25. Recorded cash from cash clients for fees earned for the period May 17-23, \$7900.

May 27. Received cash from clients on account, \$9520.

May 28. Paid part-time receptionist for two weeks' salary, \$750.

Kelly Consulting Comprehensive Problem Solution 2014

Jianjun Gao



Kelly Consulting Comprehensive Problem Solution 2014:

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