

## 2018-2019 Worksheet: 2018 (March period)

Date		Account Description	Debit	Credit
	28	Accounts Receivable	15,000	
		Service Revenue		15,000
		Deferred revenue on contracts		
Journal Entry				
Date		Accounts and Explanations	Debit	Credit
Apr	28	Cash	200	
		Accounts Receivable		200
		Deferred revenue on contracts		
	28	Salary Expense	5,000	
		Wages Expense	500	
		Cash		5,500
		Paid cash expenses		

## Notes:

1. Received \$15,000 from customers on contract.
2. Purchased \$200 of office supplies on account.
3. Paid \$15,200 cash for rent on office in building rent.
4. Performed services for customers and received cash of \$5,000.
5. Paid \$500 in accounts payable.
6. Performed services for clients on contract totaling \$5,000.
7. Collected \$500 from clients on account.
8. Paid the following expenses: salary, \$5,000; rent, \$500.

# Myaccountinglab Answers Key

**Charles T. Horngren, M. Suzanne  
Oliver, Walter T. Harrison Jr.**



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*Accounting: An Introduction, 6/E* Peter Atrill, Eddie McLaney, David Harvey, 2014-08-28 Accounting an introduction by Atrill provides a clear and approachable introduction to accounting and finance for those seeking to understand the main concepts and their practical application to good decision making **Study Guide to Managerial Ch 12-25**

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### **Table of Contents Myaccountinglab Answers Key**

1. Understanding the eBook Myaccountinglab Answers Key
  - The Rise of Digital Reading Myaccountinglab Answers Key
  - Advantages of eBooks Over Traditional Books
2. Identifying Myaccountinglab Answers Key
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Myaccountinglab Answers Key
  - User-Friendly Interface
4. Exploring eBook Recommendations from Myaccountinglab Answers Key
  - Personalized Recommendations
  - Myaccountinglab Answers Key User Reviews and Ratings
  - Myaccountinglab Answers Key and Bestseller Lists

5. Accessing Myaccountinglab Answers Key Free and Paid eBooks
  - Myaccountinglab Answers Key Public Domain eBooks
  - Myaccountinglab Answers Key eBook Subscription Services
  - Myaccountinglab Answers Key Budget-Friendly Options
6. Navigating Myaccountinglab Answers Key eBook Formats
  - ePub, PDF, MOBI, and More
  - Myaccountinglab Answers Key Compatibility with Devices
  - Myaccountinglab Answers Key Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Myaccountinglab Answers Key
  - Highlighting and Note-Taking Myaccountinglab Answers Key
  - Interactive Elements Myaccountinglab Answers Key
8. Staying Engaged with Myaccountinglab Answers Key
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Myaccountinglab Answers Key
9. Balancing eBooks and Physical Books Myaccountinglab Answers Key
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Myaccountinglab Answers Key
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Myaccountinglab Answers Key
  - Setting Reading Goals Myaccountinglab Answers Key
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Myaccountinglab Answers Key
  - Fact-Checking eBook Content of Myaccountinglab Answers Key
  - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

#### 14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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