

Comprehensive Problem 1

Kelly Pitney began her consulting business, Kelly Consulting, on April 1, 2016. The accounting cycle for Kelly Consulting for April, including financial statements, was illustrated in this chapter. 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, \$4,500.
5	Received cash from clients on account, \$2,450.
9	Paid cash for a newspaper advertisement, \$225.
13	Paid Office Station Co. for part of the debt incurred on April 5, \$640.
15	Recorded services provided on account for the period May 1–15, \$9,180.
16	Paid part-time receptionist for two weeks' salary including the amount owed on April 30, \$750.
17	Recorded cash from cash clients for fees earned during the period May 1–16, \$8,360.

Record the following transactions on Page 6 of the journal:

May 20	Purchased supplies on account, \$735.
21	Recorded services provided on account for the period May 16–20, \$4,820.
25	Recorded cash from cash clients for fees earned for the period May 17–23, \$7,900.
27	Received cash from clients on account, \$9,520.
28	Paid part-time receptionist for two weeks' salary, \$750.
30	Paid telephone bill for May, \$260.
31	Paid electricity bill for May, \$810.
31	Recorded cash from cash clients for fees earned for the period May 26–31, \$3,300.
31	Recorded services provided on account for the remainder of May, \$2,650.
31	Kelly withdrew \$10,500 for personal use.

Required:

The chart of accounts is shown in a separate panel and the post-closing trial balance as of April 30, 2016, is shown below.

- For each account in the post-closing trial balance, enter the balance in the appropriate A. Balance column of a four-column account. Date the balances May 1, enter Balance in the Item column and select a check mark in the Posting Reference column.
B. Journalize each of the May transactions in the two-column journal starting on Page 5 of the journal. Refer to the Chart of Accounts for exact wording of account titles. (Do not insert the account numbers in the journal at this time.)
- Post the journal entries on pages 5 and 6 of the journal to the ledger of four-column accounts.

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Annelies Wilder-Smith



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Solutions Manual, Accounting Chs. 1-17 Charles Warren, Reeve, Fess, 2004 *Broken Contract?* Stephen C Craig, 2018-10-08 This book offers a closer examination of how Americans think and feel about their government It deals with politics at the grass roots The book addresses several of the most significant bases of social cleavage present in the US It focuses on political decisionmakers and decisionmaking *Corpus Juris* William Mack, William Benjamin Hale, 1921

Atlantic Reporter, 1904 **Principles of Social Psychology** Kelly G. Shaver, 2015-06-19 Originally published in 1987 this third edition won praise from students and instructors alike for its challenging no nonsense approach to the field Thoroughly updated to reflect current research of the time the text retains the qualities that had become its hallmarks a cognitive approach to the process of socialization and an emphasis on the ideas that give the discipline continuity It offers clear conceptually integrated discussions of all of the major topics in social psychology from the time Shaver's focus on the concepts of social psychology provides a framework for students to develop their own applications The principles of social behavior are presented in the text in the same way they develop in the individual moving from internal processes social perception self recognition to external issues the environment the law that influence behavior Shaver weaves contemporary issues into his treatment of basic theories using examples from everyday situations His supple writing engages students in the complexity of social behavior and is one reason this title remained one of the most highly regarded texts in the field at the time **The National Labor Digest**, 1921 **The Northwestern Reporter**, 1912 **The Solicitors' Journal and**

Weekly Reporter, 1922 **The Automobile**, 1915 **Princeton Alumni Weekly**, 1941 **CALL**, 1972 Fire Insurance Cases: 1865-1875 Edmund Hatch Bennett, 1877 **Editor & Publisher**, 1970 The fourth estate

Reminiscences of Saratoga Cornelius E. Durkee, 1928 *A Treatise on the Law of Contracts* Joseph Chitty, 1874

Fortune Henry Robinson Luce, 1954 **Library Journal**, 2002 *The Solicitors' Journal & Reporter*, 1922 *Office Administration and Automation*, 1985 *The Edison Electric Institute Bulletin* Edison Electric Institute, 1947

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