

Accounting Cycle Review: Problem A

This problem is designed to enable you to apply the knowledge you have acquired in the preceding chapters. In accounting, the ultimate test is being able to handle data in real-life situations. This problem will give you valuable experience.



CLGL

CHART OF ACCOUNTS

Assets

111	Cash
112	Accounts Receivable
114	Prepaid Insurance
121	Land
122	Building
123	Accumulated Depreciation, Building
124	Pool/Slide Facility
125	Accumulated Depreciation, Pool/ Slide Facility
126	Pool Furniture
127	Accumulated Depreciation, Pool Furniture

Liabilities

221	Accounts Payable
222	Wages Payable
223	Mortgage Payable

Owner's Equity

311	L. Judar, Capital
312	L. Judar, Drawing
313	Income Summary

Revenue

411	Income from Services
412	Concessions Income

Expenses

511	Pool Maintenance Expense
512	Wages Expense
513	Advertising Expense
514	Utilities Expense
515	Interest Expense
517	Insurance Expense
518	Depreciation Expense, Building
519	Depreciation Expense, Pool/Slide Facility
520	Depreciation Expense, Pool Furniture
522	Miscellaneous Expense

You are to record transactions in a two-column general journal. Assume that the fiscal period is one month. You will then be able to complete all of the steps in the accounting cycle.

When you are analyzing the transactions, think them through by visualizing the T accounts or by writing them down on scratch paper. For unfamiliar types of transactions, specific instructions for recording them are included. However, reason them out for yourself as well. Check off each transaction as it is recorded.

- July
- 1 Judar deposited \$135,000 in a bank account for the purpose of buying Blast Off! The business is a recreation area offering three large waterslides (called "tubes")—one children's slide, an inner tube run, and a looping extreme slide.
 - 2 Bought Blast Off! in its entirety for a total price of \$540,800. The assets include pool furniture, \$3,800; the pool/slide facility (includes filter system, pools, pump, and slides), \$148,800; building, \$96,200; and land, \$292,000. Paid \$120,000 down and signed a mortgage note for the remainder.
 - 2 Received and paid the bill for a one-year premium for insurance, \$12,240.

(Continued)

Accounting Cycle Review Problem A Answer Key

J Elliott



Accounting Cycle Review Problem A Answer Key:

Accounting Cycle Review Problem A Answer Key Book Review: Unveiling the Magic of Language

In an electronic era where connections and knowledge reign supreme, the enchanting power of language has become much more apparent than ever. Its capability to stir emotions, provoke thought, and instigate transformation is really remarkable. This extraordinary book, aptly titled "**Accounting Cycle Review Problem A Answer Key**," published by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we will delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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