

CHAPTER 4 REVIEW EXERCISES (continued)

Exercise 2, p. 228

▲

Oakville Journal	Worksheet										Year Ended December 31, 2014			
	ACCOUNTS	TOTAL BALANCE		ADJUSTMENTS		BOOKS/STATION		BALANCE SHEET		Dr	Cr	Dr	Cr	
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr					
Cash		2000000												
Accounts Receivable		1500000												
Supplies and Prepaids		2000000												
Prepaid Insurance		400000												
Land		1000000												
Buildings		6000000												
Acc. Dep.—Buildings				400000										
Equipment		3000000												
Acc. Dep.—Equipment				200000										
Acc. Dep.—Auto Equip.				100000										
Accounts Payable														
MTF Payable														
MTF Receivable		1500000												
Bank Loan														
Prepaid Payroll														
R. Liab. Capital		20000000												
R. Liab. Dividend		5000000												
Revenue—Advertising														
Revenue—Consulting														
Bank Int. Charges Exp.		1000000												
Building Depreciation Expense		400000												
Car Expense		400000												
Repairs and Maintenance Expense		400000												
Prepaid Interest Expense		500000												
Office Expense		1000000												
Office Motor Expense		500000												
Gas/Provision Expense		2000000												

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