COMPREHENSIVE PROBLEM 1

- The following ledger accounts appear below, in this order:
  Cash, Accounts Receivable, Supplies, Prepaid Rent, Prepaid Insurance, Office Equipment, Accumulated Depreciation, Accounts Payable, Salaries Payable, Unearned Fees, Common Stock, Retained Earnings, Dividends
- Beginning balances from the textbook have already been entered.
  The entries in the ledgers will not grade or mark correct or incorrect.

LEDGERS - Balance Sheet accounts

Cash 11

Date	Item	Post Ref.	Dr.	Cr.	Balance Dr.	Balance Cr.
5/1	Balance	√			22,100	
05/03	Cash from customers		4,500		26,600	
05/05	Cash from customers		2,450		29,050	
05/09	Paid for advertising			225	28,825	
05/13	Paid office debt			640	28,185	
05/16	Paid salary			750	27,435	
05/17	Cash from customers		8,360		35,795	
05/25	Cash from customers		7,900		43,695	
05/27	Cash from customers		9,520		53,215	
05/28	Paid salary			750	52,465	
05/30	Paid telephone bill			260	52,205	
05/31	Paid electricity bill			810	51,395	
05/31	Cash from customers		3,300		54,695	
05/31	Dividends			10,500	44,195	

Accounts Receivable 12

Date	Item	Post Ref.	Dr.	Cr.	Balance Dr.	Balance Cr.
5/1	Balance	√			3,400	
05/05	Cash from customers			2,450	950	
05/15	Services for 05/01-05/15		9,180		10,130	
05/21	Services for 05/16-05/20		4,820		14,950	
05/27	Cash from customers			9,520	5,430	
05/31	Services for May		2,650		8,080	

Supplies 14

Date	Item	Post Ref.	Dr.	Cr.	Balance Dr.	Balance Cr.

Comprehensive Problem Financial Accounting

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Table of Contents Comprehensive Problem Financial Accounting

1. Understanding the eBook Comprehensive Problem Financial Accounting
    - The Rise of Digital Reading Comprehensive Problem Financial Accounting
    - Advantages of eBooks Over Traditional Books
2. Identifying Comprehensive Problem Financial Accounting
    - 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 Comprehensive Problem Financial Accounting
    - User-Friendly Interface
4. Exploring eBook Recommendations from Comprehensive Problem Financial Accounting
    - Personalized Recommendations
    - Comprehensive Problem Financial Accounting User Reviews and Ratings
    - Comprehensive Problem Financial Accounting and Bestseller Lists
5. Accessing Comprehensive Problem Financial Accounting Free and Paid eBooks
    - Comprehensive Problem Financial Accounting Public Domain eBooks
    - Comprehensive Problem Financial Accounting eBook Subscription Services

- Comprehensive Problem Financial Accounting Budget-Friendly Options

6. Navigating Comprehensive Problem Financial Accounting eBook Formats
    - ePub, PDF, MOBI, and More
    - Comprehensive Problem Financial Accounting Compatibility with Devices
    - Comprehensive Problem Financial Accounting Enhanced eBook Features
7. Enhancing Your Reading Experience
    - Adjustable Fonts and Text Sizes of Comprehensive Problem Financial Accounting
    - Highlighting and Note-Taking Comprehensive Problem Financial Accounting
    - Interactive Elements Comprehensive Problem Financial Accounting
8. Staying Engaged with Comprehensive Problem Financial Accounting
    - Joining Online Reading Communities
    - Participating in Virtual Book Clubs
    - Following Authors and Publishers Comprehensive Problem Financial Accounting
9. Balancing eBooks and Physical Books Comprehensive Problem Financial Accounting
    - Benefits of a Digital Library
    - Creating a Diverse Reading Collection Comprehensive Problem Financial Accounting
10. Overcoming Reading Challenges
    - Dealing with Digital Eye Strain
    - Minimizing Distractions
    - Managing Screen Time
11. Cultivating a Reading Routine Comprehensive Problem Financial Accounting
    - Setting Reading Goals Comprehensive Problem Financial Accounting
    - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Comprehensive Problem Financial Accounting
    - Fact-Checking eBook Content of Comprehensive Problem Financial Accounting
    - 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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