

## Comprehensive Problem 1

### Part 7:

The following is a comprehensive problem which encompasses all of the elements learned in previous chapters. You can refer to the objectives for each chapter covered as a review of the concepts. Note: You must complete parts 1, 2, 3, 4, and 6 before completing part 7. Part 5 is optional.

Prepare an adjusted trial balance. If an amount box does not require an entry, leave it blank.

#### Kelly Consulting Adjusted Trial Balance May 31, 20Y8

Account Title	Debit Balances	Credit Balances
Cash ✓	✓	
	44,195	
Accounts Receivable ✓	✓	
	8,080	
Supplies ✓	✓	
	715	
Prepaid Rent ✓	✓	
	1,600	
Prepaid Insurance ✓	✓	
	1,225	
Office Equipment ✓	✓	
	14,500	
Accumulated Depreciation ✓		✓
		660
Accounts Payable ✓		✓
		895
Salaries Payable ✓		✓
		325
Unearned Fees ✓		✓
		3,210
Common Stock ✓		✓
		30,000
Retained Earnings ✓		✓
		12,300
Dividends ✓	✓	
	10,500	
Fees Earned ✓		✓
		40,000
Salary Expense ✓	✓	
	1,705	
Rent Expense ✓	✓	

# Answer Key Financial Accounting Comprehensive Problem 4

**Charles Horngren, Walter  
Harrison, Suzanne Oliver, Peter  
Best, David Fraser, Rebecca Tan, Roger  
Willett**

#### **Answer Key Financial Accounting Comprehensive Problem 4:**

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