

Chapter 4

Adjustments, Financial Statements, and Financial Results

ANSWERS TO EXERCISES

E4-3

Ref / Date	Journal Entries and Adjusting Journal Entries
(a) Sept 1	dr Prepaid Rent (+A)..... 12,000 or Cash (-A)..... 12,000
Sept 30	dr Rent Expense (+E, -SE) (\$12,000 x 1/6)..... 2,000 or Prepaid Rent (-A)..... 2,000
(b) Sept 1	dr Cash (+A)..... 60,000 or Unearned Revenue (+L)..... 60,000
Sept 30	dr Unearned Revenue (-L)..... 5,000 or Ticket Revenue (+R, +SE) (\$60,000 x 1/12) 5,000
(c) Sept 1	No journal entry. A transaction has not yet occurred.
Sept 30	dr Accounts Receivable (+A)..... 2,000 or Rent Revenue (+R, +SE)..... 2,000
(d) Sept 1	No journal entry. A transaction has not yet occurred.
Sept 30	dr Salary Expense (+E, -SE)..... 3,000 or Salaries Payable (+L)..... 3,000

Answers Financial Managment Chapter Four

D Keegan

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Tulsian's Financial Management for CA Intermediate Course (Group II): [PAPER 8: Section A] CA & Dr. P C Tulsian, Tushar Tulsian & CA Bharat Tulsian, This book meets the needs of the students of CA Intermediate Group II course for the subject Financial Management It completely follows the syllabus issued by the Institute of Chartered Accountants of India It serves as a self study text and provides essential guidance for understanding of Financial Management and Financial Analysis Financial Decisions Capital Investment and Dividend Decisions and Management of Working Capital The book has been written in simple and lucid manner covering all the important equations formulae figures and practical steps in a systematic manner to aid students learning Based on the author's proven approach teach yourself style the book is replete with numerous illustrations exhibits and solved problems

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