

# 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.



## 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. Judd, Capital
- 312 L. Judd, 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 Judd 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 \$540,500. The assets include pool furniture, \$3,800; the pool/slide facility (includes filter systems, 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

**Annelies Wilder-Smith**

## **Accounting Cycle Review Problem A Answer Key:**

, **Financial Accounting** Thomas J. Beirne, Henry Dauderis, 1991      **Understanding Financial Accounting** Christopher D. Burnley, 2022-01-10 Understanding Financial Accounting 3rd Canadian Edition presents a fresh approach to teaching introductory financial accounting through a blended conceptual and technical perspective that demonstrates how to apply course information to students everyday lives and future careers To develop a deeper understanding of course concepts students work through high quality assessment at varying levels helping them learn more efficiently and create connections between topics and real world application There are also a variety of hands on Excel and data analytics activities that help students learn how to solve business problems within the accounting context With Understanding Financial Accounting students will remain engaged on track and develop the key skills they need for future academic and career success

**College Accounting Working Papers 15 to 27** Douglas J. McQuaig, McQuaig, 2000-06-22      **College Accounting** Jeffrey Slater, 2003      **Financial Accounting** David F. Fetyko, 1980      **Financial Accounting** Thomas R. Dyckman, Robert P. Magee, Glenn M. Pfeiffer, 2011      **Principles of Accounting** Loren A. Nikolai, John D. Bazley, James C. Stallman, 1986

**College Accounting** Douglas J. McQuaig, 1985      **Accounting Principles, Volume 1** Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, Barbara Trenholm, Valerie Warren, Lori Novak, 2019-01-29 Our top selling introductory accounting product Accounting Principles helps students succeed with its proven pedagogical framework technical currency and an unparalleled robust suite of study and practice resources It has been praised for its outstanding visual design excellent writing style and clarity of presentation The new eighth edition provides more opportunities to use technology and new features that empower students to apply what they have learned in the classroom to the world outside the classroom      Ch 1-12 W/Wrkppr-Acct Warren/Reeve/Fess, Carl S. (Carl S. Warren) Warren, James M. Reeve, Philip E. Fess, 2005-06

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**Intermediate Accounting** Lanny G. Chasteen, Richard E. Flaherty, Melvin C. O'Connor, 1992 The Sixth Edition of this well respected intermediate text continues to provide the best conceptual and theoretical coverage in intermediate accounting By doing so students learn to understand perform and critically evaluate accounting practices and procedures The focus of this

revision is to make the text as student friendly as possible conferences other special issues **Comptable Agréé Canadien** ,1964 Includes annual **Fundamental Accounting Principles** Kermit D. Larson,Raymond F. Carroll,Tilly Jensen,2001-05-23 Fundamental Accounting Principles remains the most successful introductory accounting text in Canada The 10th Canadian Edition benefits from a winning new author team and a research and development process that is unprecedented in Canadian College Publishing The result is a highly market driven text that responds to the evolving needs of today s classroom The text s hallmarks readability superior problem material and high production value have been expanded and improved reflecting extensive user and reviewer feedback With a sole proprietor focus the text patiently brings the student into the accounting cycle and the key financial statements with an appreciation for the role and importance of the accounting function stressed throughout The 10 c e is available in 3 volumes or in a hardbound financial accounting version

**College Accounting** John Ellis Price,1998-10 **Accounting Articles** Commerce Clearing House,1963

**Accounting : the Basis for Business Decisions** Wai P. Lam,Robert F. Meigs,Walter B. Meigs,1995

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