

**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
Interest Expense	✓	

# Accounting 201 Comprehensive Problem 2 Answers

**United States. General Accounting  
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Weygandt,2004 *Decisions of the Comptroller General of the United States* United States. General Accounting Office,1970 March September and December issues include index digests and June issue includes cumulative tables and index digest

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