

## ACCOUNTING CYCLE PRACTICE PROBLEM

The following practice problem is an example of the material that will be tested on the competency exam. The actual exam is not as long as the practice problem and will not have you completing all parts below, but this comprehensive practice problem will prepare you for the Accounting Process Cycle problem in the competency exam. Use the information and worksheets to practice the problem. The answers have been provided. Use the following information and complete the instructions below:

For the past several years, John Addams has operated a part-time business from his home. As of April 1, 2002, John decided to move to rented quarters and to operate the business, which was to be known as Addams & Family Inc., on a full-time basis. Addams & Family entered into the following transactions during April:

April 4 The following assets were received from John Addams: cash, \$10,000; accounts receivable, \$1,500; supplies, \$1,250; and office equipment, \$7,500. There were no liabilities received.

April 4 Paid three months' rent on a lease rental contract, \$4,500.

April 4 Paid the premium on property and casualty insurance policies for the year, \$1,800.

April 6 Received cash from clients as an advance payment for services to be provided, \$3,000.

April 7 Purchased additional office furniture on account from Morritton Company, \$1,800.

April 8 Received cash from clients on account, \$800.

April 11 Paid cash for newspaper advertisement, \$120.

April 12 Paid Morritton Company \$800 for debt incurred on April 7.

April 15 Recorded services provided on account for the period April 4-15, \$2,250

April 15 Paid part-time receptionist for two weeks salary, \$400.

April 15 Recorded cash from cash clients for fees earned April 4-15, \$3,175.

April 18 Paid cash for supplies, \$750.

April 22 Recorded services provided on account for April 18-22, \$1,100.

April 22 Recorded cash from cash clients for fees earned April 18-22, \$1,850.

April 25 Received cash from clients on account, \$1,600.

April 27 Paid part-time receptionist for two week's salary, \$400.

April 28 Paid telephone bill for April, \$130.

April 29 Paid electric bill for April, \$200.

April 29 Recorded cash from cash clients for fees earned April 25-29, \$2,050.

April 29 Recorded services provided on account for April 25-29, \$1,000.

April 29 John received \$4,500 from the company as his salary.

**Instructions:** (The first transaction has been recorded and posted for you).

1. Record the transactions stated above in good general journal form.
2. Post the transactions to T-accounts.
3. Record and post the following adjustments:
  - a. Insurance expired in April, \$150.
  - b. Supplies on hand April 29, \$1,020.
  - c. Depreciation for the office equipment in April, \$500.
  - d. Accrued receptionist salary on April 30, \$20.
  - e. Rent expired in April, \$1,500.
  - f. Earned \$2,000 of services that were previously paid for on 4/6.
5. Prepare an Income Statement, Statement of Retained Earnings and Balance Sheet.
6. Record and post closing entries.
7. Prepare a post-closing trial balance.

## Accounting Cycle Problem Example

**Susan Hermanson, James Don  
Edwards, Roger Hermanson**

## **Accounting Cycle Problem Example:**

Accounting Cycle Exercises I , Basic Accounting and Cost Accounting Eugene Lodewick Grant, Lawrence F. Bell, 1964

Century 21 Accounting: Module 1. Accounting cycle, chapters 1-10 , 1982 **Hospitality Financial Accounting** Jerry J.

Weygandt, Donald E. Kieso, Paul D. Kimmel, Agnes L. DeFranco, 2008-03-03 As the hospitality field continues to grow and diversify today's hospitality professionals need to understand financial accounting at a higher level than ever before. Written by some of the most respected authors in accounting, *Hospitality Financial Accounting* Second Edition gives a complete introduction to financial accounting principles and demonstrates how to apply them to all facets of the hospitality industry. Updated with the latest developments in the accounting and hospitality fields, *Hospitality Financial Accounting* Second Edition covers the basics of financial accounting first and then shows hospitality students how to analyze financial statements and deal with the daily issues they will face on the job. The Accounting Cycle Susan Hermanson, James Don

Edwards, Roger Hermanson, 2023-04-04 A current, fully up-to-date primer taken from a leading accounting series that went through eleven editions. Just right for those whose accounting skills are rusty or others who need to understand the basics.

**Financial Accounting, Solving Financial Accounting Problems Using Lotus 1-2-3 and Excel for Windows** Jerry J.

Weygandt, Donald E. Kieso, Paul D. Kimmel, 2002-06-25 Available Now. Get the Study Guide designed to ensure your success in *Financial Accounting*. This study guide is a powerful tool for in-classroom use and for preparing for exams. Each chapter of the guide includes study objectives, a chapter review consisting of 20-30 key points, and a demonstration problem linked to study objectives in the textbook. True/false, multiple choice, and matching questions provide additional practice opportunities.

Solutions to the exercises are detailed and therefore provide substantial feedback. **Financial Accounting** Sidney J. Gray, Belverd E. Needles, 1999 This international adaptation of Bel Needles' best-selling *Financial Accounting* 5/e incorporates international accounting standards and examples and provides an unmatched global approach to how business people use financial accounting information. Practical Accounting Augustine Benedict, Barry Elliott, 2001 Written for complete beginners, this practical study starts with accounting for cash. This is done because most small to medium businesses have to do this as part of their normal accounting procedures.

Financial Accounting Belverd E. Needles, Marian Powers, 2004 Building on the flexible and balanced approach that has made this text a market leader, the new edition of *Financial Accounting* provides a strong real-world emphasis, integrates performance measurement, and emphasizes technology. The text remains the most accurate on the market with accuracy reviewers checking every line and working through every exercise in the text and supplements. The popular Focus on Business boxes, which relate accounting to the real world of business, have been updated and redesigned, and more than 35 of the features are new to this edition. Each learning objective includes a list of end-of-chapter Related Text Assignments so students can identify the questions, exercises, problems, and cases that are associated with particular learning objectives. This edition features three new video cases, bringing the total number of video

cases to six The videos are available on both the Student CD ROM and the HM ClassPrep CD ROM for instructors The instructors web site features a collection of 16 new essays one for each chapter that discuss current events and issues Each essay comes with two sets of questions one set that students can answer by reading the essay and a second set that requires students to do additional research **Quarterly National Accounts Manual** Mr.Adriaan M. Bloem,Mr.Robert Dippelsman,Mr.Nils Øyvind Mæhle,2001-05-10 This Manual provides guidance to compilers of national accounts on the concepts data sources and compilation methods required for development of a system of quarterly national accounts More and more countries are recognizing that quarterly national accounts are an essential tool for management and analysis of their economy The Manual is intended particularly for compilers who already have a knowledge of annual national accounting concepts and methods and provides techniques for the development of a consistent time series of annual and quarterly accounts It serves as a complement to the System of National Accounts 1993 which has only a limited discussion of quarterly accounts and will also prove useful as a tool for sophisticated users of quarterly national accounts

**Principles of Financial Accounting** Belverd E. Needles,Marian Powers,2005 Designed for financial accounting programs that prefer to start with a sole proprietorship approach this market leading text provides business students with a strong foundation in accounting procedures and emphasizes the use of financial information in decision making and analysis The text intended for use in a single semester or quarter contains balanced flexible content supported by an array of integrated print and technology supplements The 2005e Edition maintains a high standard for accuracy integrates performance measurement and emphasizes technology Real world examples appear throughout the text to help students link accounting procedures to publicly held companies as well as international governmental and not for profit organizations **Financial Accounting** Augustine Benedict,Barry Elliott,2008 Financial Accounting An Introduction presents an expansive and up to date treatment of an ever important discipline Without over simplifying the subject Augustine Benedict and Barry Elliott have created a progressive guide to financial accounting which tackles not only the fundamentals but also includes coverage of new and emerging topics chief among them IFRS Comprehensive and rigorous Financial Accounting encompasses a number of perspectives ensuring that every aspect of each topic is examined in depth Starting from the first concepts the authors proceed to show how issues in financial accounting affect individuals banking practices sole traders partnerships and limited companies **Principles of Accounting** Belverd E. Needles,1996 **Principles of Accounting** Arnold Waldemar Johnson,1937

**Auditing Symposium VIII** Rajendra P. Srivastava,N. Allen Ford,Rajendra Prasad Srivastava,University of Kansas. School of Business,1986 **Accounting** Robert W. Ingram,1999 This true user book focuses on the use of accounting information for decision making It places students into situations where management decisions are needed Readers learn both when and why accounting information is key to communicating important information within an organization so that management can make informed choices **Accounting** Katherene P. Terrell,2004-12 **Schroeder** B. SS

SCHROEDER,Betty L. Schroeder,1987-02      **Fundamental Financial Accounting Concepts** Thomas P. Edmonds,2000  
Prepared by Phil Olds Virginia Commonwealth University      Income, Inequality, and the Life Cycle John Creedy,1992 An empirical analysis of earnings over the life cycle which addresses major policy issues in several central areas It examines measurement of wealth and lifetime inequality earnings mobility between generations and the demographic effects on aggregate consumption

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web sep 8 2014 in our previous post we ve discussed the importance of using management system software in schools all over australia this time we ll look into some of the useful features of an online school management software and how various stakeholders can benefit from them grades and assignment management with this feature students can

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web jul 29 2022 a school management system is a piece of software created with the express purpose of overseeing educational operations these systems provide functionality from applications and class enrollment to detailed performance monitoring and financials