

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

Augustine Benedict, Barry Elliott

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.

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, 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. **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. **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 **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 **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 **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 **Schroeder B. SS SCHROEDER**Betty L. Schroeder,1987-02 *Methods of Teaching Accounting* Vernon A. Musselman,1979 **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 **Accounting** Katherene P. Terrell,2004-12
Century 21 Accounting ,2000

This book delves into Accounting Cycle Problem Example. Accounting Cycle Problem Example is a vital topic that needs to be grasped by everyone, from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Accounting Cycle Problem Example, encompassing both the fundamentals and more intricate discussions.

1. This book is structured into several chapters, namely:

- Chapter 1: Introduction to Accounting Cycle Problem Example
- Chapter 2: Essential Elements of Accounting Cycle Problem Example
- Chapter 3: Accounting Cycle Problem Example in Everyday Life
- Chapter 4: Accounting Cycle Problem Example in Specific Contexts
- Chapter 5: Conclusion

2. In chapter 1, this book will provide an overview of Accounting Cycle Problem Example. This chapter will explore what Accounting Cycle Problem Example is, why Accounting Cycle Problem Example is vital, and how to effectively learn about Accounting Cycle Problem Example.
3. In chapter 2, this book will delve into the foundational concepts of Accounting Cycle Problem Example. This chapter will elucidate the essential principles that need to be understood to grasp Accounting Cycle Problem Example in its entirety.
4. In chapter 3, this book will examine the practical applications of Accounting Cycle Problem Example in daily life. The third chapter will showcase real-world examples of how Accounting Cycle Problem Example can be effectively utilized in everyday scenarios.
5. In chapter 4, this book will scrutinize the relevance of Accounting Cycle Problem Example in specific contexts. This chapter will explore how Accounting Cycle Problem Example is applied in specialized fields, such as education, business, and technology.
6. In chapter 5, this book will draw a conclusion about Accounting Cycle Problem Example. This chapter will summarize the key points that have been discussed throughout the book.

This book is crafted in an easy-to-understand language and is complemented by engaging illustrations. It is highly recommended for anyone seeking to gain a comprehensive understanding of Accounting Cycle Problem Example.

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