

BASIC ACCOUNTING PROBLEMS AND SOLUTIONS

Ms. Lia opened a dental clinic on August 2016. The business transactions for August are shown below:

1. Ms. Lia invested 280,000 cash in the business in exchange for shares of capital stock.
2. Land and building was purchased for 400,000. Of this amount 60,000 applied to land and 340,000 to the building.
3. Medical instruments were purchased for 75,000.
4. Office equipment and furniture's were purchased for 25,000.
5. Office supplies were purchased for the 4,200.
6. Ms. Lia billed patients 13,000 for services provided
7. Paid employees 2200 for salaries earned in august.

Requirement

Prepare Journal Entries for each transaction for August 2016.

1. Cash 280,000
 Capital 280,000
2. Land and Building 400,000
 Cash 400,000
3. Medical Instruments 75,000
 Cash 75,000
4. Office Equipment and furniture 25,000
 Cash 25,000
5. Supplies 4,200
 Cash 4,200
6. Accounts Receivable 13,000
 Medical Services 13,000
7. Salaries Expense 2,200
 Cash 2,200

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Table of Contents Accounting Answers And Solutions

1. Understanding the eBook Accounting Answers And Solutions
 - The Rise of Digital Reading Accounting Answers And Solutions
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Answers And Solutions
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounting Answers And Solutions
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Answers And Solutions
 - Personalized Recommendations
 - Accounting Answers And Solutions User Reviews and Ratings
 - Accounting Answers And Solutions and Bestseller Lists
5. Accessing Accounting Answers And Solutions Free and Paid eBooks
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- Accounting Answers And Solutions Budget-Friendly Options
- 6. Navigating Accounting Answers And Solutions eBook Formats
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 - Accounting Answers And Solutions Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Answers And Solutions
 - Highlighting and Note-Taking Accounting Answers And Solutions
 - Interactive Elements Accounting Answers And Solutions
- 8. Staying Engaged with Accounting Answers And Solutions
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Answers And Solutions
- 9. Balancing eBooks and Physical Books Accounting Answers And Solutions
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Answers And Solutions
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Accounting Answers And Solutions
 - Setting Reading Goals Accounting Answers And Solutions
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Accounting Answers And Solutions
 - Fact-Checking eBook Content of Accounting Answers And Solutions
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends

- Integration of Multimedia Elements
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