

Chapter 3: Adjusting the Accounts

Problems and Solutions

PROBLEMS: SET A

Prepare adjusting entries, post to ledger accounts, and prepare an adjusted trial balance.

(LO 2, 3, 4)

P3-1A Logan Krause started her own consulting firm, Krause Consulting, on May 1, 2017. The trial balance at May 31 is as follows.

KRAUSE CONSULTING			
Trial Balance			
May 31, 2017			
<u>Account Number</u>		<u>Debit</u>	<u>Credit</u>
101	Cash	\$ 4,500	
112	Accounts Receivable	6,000	
126	Supplies	1,900	
130	Prepaid Insurance	3,600	
149	Equipment	11,400	
201	Accounts Payable		\$ 4,500
209	Unearned Service Revenue		2,000
301	Owner's Capital		18,700
400	Service Revenue		9,500
726	Salaries and Wages Expense	6,400	
729	Rent Expense	900	
		<u>\$34,700</u>	<u>\$34,700</u>

Accounting Chapter 3 Problems 11 Edition

M Mosston



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