

Mini-Practice Set 1

Service Business Accounting Cycle

Eli's Consulting Services

This project will give you an opportunity to apply your knowledge of accounting principles and procedures by handling all the accounting work of Eli's Consulting Services for the month of January 2020.

INTRODUCTION

Assume that you are the chief accountant for Eli's Consulting Services. During January, the business will use the same types of records and procedures that you learned about in Chapters 1 through 6. The chart of accounts for Eli's Consulting Services has been expanded to include a few new accounts. Follow the instructions to complete the accounting records for the month of January.

Eli's Consulting Services Chart of Accounts

Assets

- 101 Cash
- 111 Accounts Receivable
- 121 Supplies
- 134 Prepaid Insurance
- 137 Prepaid Rent
- 141 Equipment
- 142 Accumulated Depreciation—Equipment

Liabilities

- 202 Accounts Payable

Owner's Equity

- 301 Trayton Eli, Capital
- 302 Trayton Eli, Drawing
- 309 Income Summary

Revenue

- 401 Fees Income

Expenses

- 511 Salaries Expense
- 514 Utilities Expense
- 517 Supplies Expense
- 520 Rent Expense
- 523 Depreciation Expense—Equipment
- 526 Advertising Expense
- 529 Maintenance Expense
- 532 Telephone Expense
- 535 Insurance Expense

INSTRUCTIONS

1. Open the general ledger accounts and enter the balances for January 1, 2020. Obtain the necessary figures from the postclosing trial balance prepared on December 31, 2019, which appears in Figure 6.3.
2. Analyze each transaction and record it in the general journal. Use page 3 to begin January's transactions.
3. Post the transactions to the general ledger accounts.
4. Prepare the Trial Balance section of the worksheet.
5. Prepare the Adjustments section of the worksheet.
 - a. Compute and record the adjustment for supplies used during the month. An inventory taken on January 31 showed supplies of \$5,200 on hand.
 - b. Compute and record the adjustment for expired insurance for the month.
 - c. Record the adjustment for one month of expired rent of \$4,000.
 - d. Record the adjustment for depreciation of \$183 on the old equipment for the month. The first adjustment for depreciation for the new equipment will be recorded in February.
6. Complete the worksheet.
7. Prepare an income statement for the month.
8. Prepare a statement of owner's equity.

Service Business Accounting Cycle Practice Set

Charles T. Horngren



Service Business Accounting Cycle Practice Set:

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A-1 Photography Charles T. Horngren, 2004-03 **Catalog** Southwestern Indian Polytechnic Institute, 1994 *College Accounting Student Edition Chapters 1-13* John Ellis Price, M. David Haddock, Horace R. Brock, 2001-09-19

College Accounting continues to offer its trademark short learning segments followed by self review questions and answers This book has been thoroughly revised and given a new visual design The book also includes more real world examples than ever high interest problems and activities in text help classroom tested features and support for a variety of software packages The new edition continues to be the most current and thorough text available and provides solid coverage of accounting concepts and principles **College Accounting** Jeffrey Slater, 1994 *Prentice Hall 2004-2005 Faculty Directory*

Hasselback, 2003-07 **College Accounting** John Ellis Price, 2003 College Accounting provides solid coverage of accounting concepts and principles The textbook establishes a foundation of accounting procedures within the traditional framework of a proprietorship accounting cycle and then builds on this framework as it examines additional methods of accounting for asset liability and equity accounts This firm foundation in accounting can serve as basic preparation for students pursuing an accounting requisite outside of business programs or for a management marketing or finance program

Study Guide and Working Papers Chapters 1-13 for Use with College Accounting John Ellis Price, M. David Haddock, Horace R. Brock, 2005-12 Accounting Principles, Study Guide Volume 1 Jerry J. Weygandt, Donald E. Kieso, Walter G. Kell, 1993-01-26 Actively involves students in the learning process ensuring that they understand the why as well as the how Not only covers traditional and managerial issues but also will prepare students for accounting in the 21st century Features an extensive developmental review process a greater range of end of chapter information plus an integrated supplements package

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The book delves into Service Business Accounting Cycle Practice Set. Service Business Accounting Cycle Practice Set is a crucial topic that must be grasped by everyone, ranging from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Service Business Accounting Cycle Practice Set, encompassing both the fundamentals and more intricate discussions.

1. This book is structured into several chapters, namely:
 - Chapter 1: Introduction to Service Business Accounting Cycle Practice Set
 - Chapter 2: Essential Elements of Service Business Accounting Cycle Practice Set
 - Chapter 3: Service Business Accounting Cycle Practice Set in Everyday Life
 - Chapter 4: Service Business Accounting Cycle Practice Set in Specific Contexts
 - Chapter 5: Conclusion
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 6. In chapter 5, the author will draw a conclusion about Service Business Accounting Cycle Practice Set. This chapter will summarize the key points that have been discussed throughout the book.
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