

CHAPTER 4 REVIEW EXERCISES (continued)
Exercise 2, p. 228

Orlando Journal Year Ended December 31, 2014

Worksheet

ACCOUNTS	TOTAL BALANCE		ADJUSTMENTS		ADJUSTED BALANCE		BALANCE SHEET	
	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
Cash	200,000						200,000	
Accounts Receivable	150,000						150,000	
Supplies and Prepaid	20,000		10,000		10,000		30,000	
Prepaid Insurance	40,000		2,000		2,000		42,000	
Land	100,000						100,000	
Buildings	600,000						600,000	
Acc. Dep.—Buildings		40,000						40,000
Equipment	50,000						50,000	
Acc. Dep.—Equipment		20,000						20,000
Acc. Dep.—Auto. Equip.		10,000						10,000
Accounts Payable		10,000						10,000
MTF Payable		10,000						10,000
MTF Receivable	10,000						10,000	
Bank Loan		100,000						100,000
Storage Payable		40,000						40,000
R. Lark, Capital		200,000						200,000
R. Lark, Drawing	50,000						50,000	
Revenue—Advertising		100,000						100,000
Revenue—Consulting		60,000						60,000
Bank Int. & Charge Exp.	10,000						10,000	
Building Depreciation Expense	40,000						40,000	
Car Expense	40,000						40,000	
Repairs Expense	40,000						40,000	
Storage Expense	40,000						40,000	
Office Salaries Expense	10,000						10,000	
Office Utilities Expense	10,000						10,000	
Office Materials Expense	10,000						10,000	
Gas/Provisional Expense	10,000						10,000	

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**Vernon J. Richardson, Ryan
Teeter, Katie L. Terrell**



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Principles of Accounting Volume 1 - Financial Accounting Mitchell Franklin, Patty Graybeal, Dixon Cooper, 2019-04-11 The text and images in this book are in grayscale A hardback color version is available Search for ISBN 9781680922929 Principles of Accounting is designed to meet the scope and sequence requirements of a two semester accounting course that covers the fundamentals of financial and managerial accounting This book is specifically designed to appeal to both accounting and non accounting majors exposing students to the core concepts of accounting in familiar ways to build a strong foundation that can be applied across business fields Each chapter opens with a relatable real life scenario for today s college student Thoughtfully designed examples are presented throughout each chapter allowing students to build on emerging accounting knowledge Concepts are further reinforced through applicable connections to more detailed business processes Students are immersed in the why as well as the how aspects of accounting in order to reinforce concepts and promote comprehension over rote memorization International Financial Reporting Alan Melville, 2019-05 International Financial Reporting delivers a focused user friendly introduction to international financial reporting and how to implement the IASB standards for undergraduate students With more than 140 countries in the world now using international financial reporting standards IFRS Standards knowledge of the standards issued by the International Accounting Standards Board IASB is vital to students success in financial accounting Melville s International Financial Reporting employs a practical applied approach in exploring and explaining the key international standards With a focus on how to implement the standards this text delivers a focused user friendly introduction to international financial reporting Renowned for clear and concise language this seventh edition brings the book completely up to date with international standards issued as of 1 January 2019 **FINANCIAL AND MANAGERIAL ACCOUNTING** JOHN. WILD, 2018 **Advanced Accounting** Debra C. Jeter, Paul K. Chaney, 2019-01-30 Advanced Accounting delivers an in depth comprehensive introduction to advanced accounting theory and application using actual business examples and relevant news stories to demonstrate how core principles translate into real world business scenarios Clearly defined and logically organized Learning Objectives aid in student comprehension while highlighted Related Concepts illustrate how individual concepts fit into the larger picture Short answer questions throughout the chapter allow students to test their knowledge before reaching the more in depth end of chapter questions promoting a deeper understanding of both technical and conceptual aspects of the field Written by active accounting researchers this text brings clarity and flexibility to the central ideas underlying business combinations consolidated financial statements foreign currency transactions partnerships non profit accounting and more This new Seventh Edition has been updated to reflect the latest changes to FASB and GASB standards allowing students to build a skill set based on up to date practices With a student oriented pedagogy designed to enhance comprehension promote engagement and build real world understanding this user friendly book provides an essential foundation in current advanced

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Introduction to Financial Accounting Henry Dauderis,David Annand,2019 This textbook originally by D Annand and H Dauderis was intended for a first course in introductory financial accounting It focuses on core introductory financial accounting topics that match pre requisite requirements for students advancing to Intermediate Financial Accounting A corporate approach is utilized versus beginning with a sole proprietorship emphasis and then converting to a corporate approach this consistency throughout the book reduces confusion for the introductory student This most recent revision by D Marchand converted the text from IFRS to reflect the Generally Accepted Accounting Principles of the United States U S GAAP

Financial Accounting Robert S. Kemp,Jeffrey Waybright,2013 Jeffrey Waybright s name appears first on the earlier ed

Edexcel International GCSE (9-1) Biology Student Book (Edexcel International GCSE (9-1)) Jackie Clegg,Sue Kearsey,Gareth Price,Mike Smith,2021-11-12 Exam Board Edexcel Level Subject International GCSE Biology and Double Award Science First teaching September 2017 First exams June 2019

Social Science Research Anol Bhattacharjee,2012-04-01 This book is designed to introduce doctoral and graduate students to the process of conducting scientific research in the social sciences business education public health and related disciplines It is a one stop comprehensive and compact source for foundational concepts in behavioral research and can serve as a stand alone text or as a supplement to research readings in any doctoral seminar or research methods class This book is currently used as a research text at universities on six continents and will shortly be available in nine different languages

Fundamentals of Database Systems Ramez Elmasri,Sham Navathe,2007 This edition combines clear explanations of database theory and design with up to date coverage of models and real systems It features excellent examples and access to Addison Wesley s database Web site that includes further teaching tutorials and many useful student resources

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