



Supplemental Instruction Handouts

Financial Accounting

Final Review Answer Key

Chapters 2, 3, 4, 5 & 8

1.

General Journal				Page _____
Date	Account Titles and Explanations	PR	Debit	Credit
Nov 1	Cash		30,000	
	Computer Equipment		1,500	
	Angela Ireland, Capital			31,500
1	Prepaid Rent		2,400	
	Cash			2,400
2	Prepaid Insurance		1,800	
	Cash			1,800
2	Office Supplies		400	
	Accounts Payable			400
3	Advertising Expense		120	
	Cash			120
8	Cash		250	
	Accounting Fees Earned			250
12	Cash		500	
	Unearned Accounting Fees			500
15	Wages Expense		750	
	Cash			750
19	Accounts Receivable		450	
	Accounting Fees Earned			450
24	Telephone Expense		250	
	Accounts Payable			250

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