

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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Michael Rajnik



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Accounting, 2007-02 *Catalog of Copyright Entries. Third Series* Library of Congress. Copyright Office, 1979 **College Accounting** Jeffrey Slater, 2005-01-01 Backed by Jeffrey Slater's 31 years of teaching experience College Accounting returns once again in this updated and improved Eighth Edition This revision retains the renowned Slater approach presenting material in small manageable units followed by immediate feedback and includes great features The Continuing Problem and Dunkin Donuts boxes and new enhancements Chapter topics include accounting concepts and procedures an introduction debits and credits analyzing and recording business transactions banking procedures and control of cash payroll concepts and procedures the employer's tax responsibilities principles and procedures accounting for bad debts notes receivable and notes payable partnerships corporations organization and capital stock statement of cash flows and analyzing financial statements Copyright Libri GmbH All rights reserved [Solutions Manual to Accompany Introduction to College Accounting](#)

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Academic Histories of Faculty Members of Associated Collegiate Schools of Business with Bibliographies of Their Publications, 1930 Oklahoma Agricultural and Mechanical College and Its Services Oklahoma State University, 1929 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

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