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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