

## **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

# College Accounting Solutions To Problems

**Lingsheng Yao**



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## **Table of Contents College Accounting Solutions To Problems**

1. Understanding the eBook College Accounting Solutions To Problems
  - The Rise of Digital Reading College Accounting Solutions To Problems
  - Advantages of eBooks Over Traditional Books
2. Identifying College Accounting Solutions To Problems
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an College Accounting Solutions To Problems
  - User-Friendly Interface
4. Exploring eBook Recommendations from College Accounting Solutions To Problems
  - Personalized Recommendations
  - College Accounting Solutions To Problems User Reviews and Ratings
  - College Accounting Solutions To Problems and Bestseller Lists
5. Accessing College Accounting Solutions To Problems Free and Paid eBooks
  - College Accounting Solutions To Problems Public Domain eBooks
  - College Accounting Solutions To Problems eBook Subscription Services
  - College Accounting Solutions To Problems Budget-Friendly Options

6. Navigating College Accounting Solutions To Problems eBook Formats
  - ePub, PDF, MOBI, and More
  - College Accounting Solutions To Problems Compatibility with Devices
  - College Accounting Solutions To Problems Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of College Accounting Solutions To Problems
  - Highlighting and Note-Taking College Accounting Solutions To Problems
  - Interactive Elements College Accounting Solutions To Problems
8. Staying Engaged with College Accounting Solutions To Problems
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers College Accounting Solutions To Problems
9. Balancing eBooks and Physical Books College Accounting Solutions To Problems
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection College Accounting Solutions To Problems
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine College Accounting Solutions To Problems
  - Setting Reading Goals College Accounting Solutions To Problems
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of College Accounting Solutions To Problems
  - Fact-Checking eBook Content of College Accounting Solutions To Problems
  - Distinguishing Credible Sources
13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
14. Embracing eBook Trends
  - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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