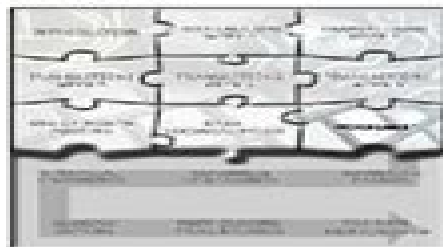




Feedback: Worksheet

This is a **feedback** page. Please review this page carefully because later pages in this practice set build on the feedback provided here. After you have reviewed your feedback page, click **Continue** at the bottom of this page to move on to the next page of your practice set.

Your progress



Completed 74% (approximately)
 Remaining pages will take up to 4-5 hours
 The time frames are provided as a guide only. It may take you more or less time to complete each step.

Your grading

Your grading outcome (points in progress)		
	Assessed	Total
Points (prior to this page)	408	501
Points (on this page)	12	76
Points (after this page)	—	570
Total	420	1,077

Now that you have completed the June bank reconciliation process, you are asked to complete the worksheet for H&P Wip.

The worksheet is an internal document that exists outside the journals and ledgers. It is often used in the manual accounting system to help record adjusting entries and prepare financial statements. After you have prepared the worksheet, in the next section of the practice set you will be asked to use the completed worksheet to help journalize and post adjusting entries to general ledger. You will also use this worksheet to assist you in preparing the financial statements for H&P Wip in a later section of this practice set.

The details of the end of month adjustments for June are as follows:

- Office Furniture owned by the business: original purchase price was \$24,000, estimated useful life was 3 years, and estimated residual value was \$2,000 at the end of the useful life. Depreciation is calculated on a monthly basis using the straight line method. The monthly depreciation charge is calculated as the yearly depreciation expense divided by the number of months in a year.
- Office equipment owned by the business: original purchase price was \$80,000, estimated useful life was 10 years, and estimated residual value was \$4,000 at the end of the useful life. Depreciation is calculated on a monthly basis using the straight line method. The monthly depreciation charge is calculated as the yearly depreciation expense divided by the number of months in a year.
- The water usage for the month of June is estimated to be \$226.
- The estimated electricity payable as at the end of the month is \$424.
- Sales staff work every single day during the week including weekends and are paid on a weekly basis. Wages were last paid up to and including 26 June. Wages incurred after that day (from June 27 to June 30 inclusive) are estimated to have been \$1,870 per day.
- Interest expenses incurred during the month of June but not yet paid to bank for the bank loan is \$215.
- Interest earned from short-term investments in Cashier Bank for the month of June is \$100.
- Office supplies totaling \$3,700 are still on hand at June 30.
- 15 days of rent remained pre-paid at the start of June.
- 3 months of advertising remained pre-paid at the start of June.
- 3 months of insurance remained pre-paid at the start of June.

When calculating the portion of prepayments that expire during the month of June, you are asked to assume that an equal amount of expenses is incurred per month.

After taking a physical count of inventory at the end of the month, the balance of inventory on hand as at June 30 is found to be equal to the closing balance of the Merchandise Inventory account. This means there is no adjusting entry required for inventory shrinkage.

Instructions for worksheet

Complete all entries in the worksheet. To do this, you need to use the account balances provided in the [journal ledger](#) to fill out the Unadjusted Trial Balance columns. You are also required to calculate the end of month adjustments for June and enter them into the worksheet before completing the remaining columns. Note that not all boxes in each column of the worksheet will need to be filled.

Remember to enter all amounts in the nearest whole dollar.

Make-Go-Back functionality



Please note that any answers from previous pages carried through onto this page (either on the page or in a popup information page) have been reset, if necessary, to the correct answers. Your particular answers from previous pages are no longer shown.

If you want to print this page, please read and follow the [accounting information](#) to ensure you can print the worksheet in full.

(Q1-Q32, worksheetQuestions)

H&P Wip

Worksheet

For the month ended June 30, 2021

Acct. No.	Account Name	Unadjusted Trial Balance		Adjustments		Adjusted Trial Balance		Income Statement		Balance Sheet	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
100	Cash										

Perdisco Cheat Sheet

Perdisco



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