

**Prob. 5-38**

1. a.	Supplies Expense	5,820	
	Supplies		5,820
	Supplies used (\$7,200 – \$1,380).		
b.	Accounts Receivable	3,900	
	Fees Earned		3,900
	Accrued fees earned.		
c.	Depreciation Expense	3,000	
	Accumulated Depreciation—Equipment		3,000
	Equipment depreciation.		
d.	Wages Expense	2,475	
	Wages Payable		2,475
	Accrued wages.		
e.	Unearned Fees	14,140	
	Fees Earned		14,140
	Fees earned.		

2. Revenues..... \$305,800  
 Expenses..... 261,800 (\$157,800 + \$55,000 + \$42,000 + \$7,000)  
 Net income..... \$ 44,000
3. Revenues..... \$323,840 (\$305,800 + \$3,900 + \$14,140)  
 Expenses..... 273,095 (\$261,800 + \$5,820 + \$3,000 + \$2,475)  
 Net income..... \$ 50,745
4. The effect of the adjusting entries on Diana Keck, Capital is the difference in net income in (3) and (2) of \$6,745 (\$50,745 – \$44,000), which would increase Diana Keck, Capital.

# Payroll Accounting Cengage 2014 Appendix A Answers

**Timothy F. Carse**



**Payroll Accounting Cengage 2014 Appendix A Answers:**

## The Enigmatic Realm of **Payroll Accounting Cengage 2014 Appendix A Answers**: Unleashing the Language is Inner Magic

In a fast-paced digital era where connections and knowledge intertwine, the enigmatic realm of language reveals its inherent magic. Its capacity to stir emotions, ignite contemplation, and catalyze profound transformations is nothing in short supply of extraordinary. Within the captivating pages of **Payroll Accounting Cengage 2014 Appendix A Answers** a literary masterpiece penned with a renowned author, readers attempt a transformative journey, unlocking the secrets and untapped potential embedded within each word. In this evaluation, we shall explore the book's core themes, assess its distinct writing style, and delve into its lasting effect on the hearts and minds of people who partake in its reading experience.

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