

Complete all steps in accounting cycle.

(LO 4, 5, 6, 7, 8), AP

Mike Greenberg opened Clean Window Washing Inc. on July 1, 2014. During July, the following transactions were completed.

- July 1 Issued 12,000 shares of common stock for \$12,000 cash.
- 1 Purchased used truck for \$8,000, paying \$2,000 cash and the balance on account.
- 3 Purchased cleaning supplies for \$900 on account.
- 5 Paid \$1,800 cash on a 1-year insurance policy effective July 1.
- 12 Billed customers \$3,700 for cleaning services.
- 18 Paid \$1,000 cash on amount owed on truck and \$500 on amount owed on cleaning supplies.
- 20 Paid \$2,000 cash for employee salaries.
- 21 Collected \$1,600 cash from customers billed on July 12.
- 25 Billed customers \$2,500 for cleaning services.
- 31 Paid \$290 for maintenance of the truck during month.
- 31 Declared and paid \$600 cash dividend.

The chart of accounts for Clean Window Washing contains the following accounts: Cash, Accounts Receivable, Supplies, Prepaid Insurance, Equipment, Accumulated Depreciation—Equipment, Accounts Payable, Salaries and Wages Payable, Common Stock, Retained Earnings, Dividends, Income Summary, Service Revenue, Maintenance and Repairs Expense, Supplies Expense, Depreciation Expense, Insurance Expense, Salaries and Wages Expense.

Instructions

- (a) Journalize the July transactions.
- (b) Post to the ledger accounts. (Use T-accounts.)
- (c) Prepare a trial balance at July 31.
- (d) Journalize the following adjustments.

- 1. Services performed but unbilled and uncollected at July 31 were \$1,700.
- 2. Depreciation on equipment for the month was \$180.
- 3. One-twelfth of the insurance expired.
- 4. An inventory count shows \$320 of cleaning supplies on hand at July 31.
- 5. Accrued but unpaid employee salaries were \$400.

- (e) Post adjusting entries to the T-accounts.
- (f) Prepare an adjusted trial balance.

(f) Cash \$5,410

- (g) Prepare the income statement and a retained earnings statement for July and a classified balance sheet at July 31.

(g) Tot. assets \$21,500

- (h) Journalize and post closing entries and complete the closing process.
- (i) Prepare a post-closing trial balance at July 31.

P4 8a Financial Accounting Solution

Clyde P. Stickney



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