

CHAPTER 8 REVIEW EXERCISES (continued)

Exercise 7, p. 228

A.

Oakville Journal			Worksheet						Year Ended December 31, 2014					
ACCOUNT	TOTAL BALANCE		ADJUSTMENTS		INCOMESTATEMENT		BALANCE SHEET							
	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr						
Cash	200,000													
Accounts Receivable	100,000	1,200												
Supplies and Materials	20,000	24,000												
Prepaid Insurance	40,000													
Land	100,000													
Buildings	600,000													
Acc. Dep.—Buildings		40,000												
Equipment	80,000													
Acc. Dep.—Equipment		20,000												
Acc. Dep.—Auto. Equip.		30,000												
Accounts Payable		90,000												
WMT Payable		10,000												
WMT Receivable	15,000													
Bank Loan		100,000												
Storage Payable		60,000												
R. Lark, Capital		200,000												
R. Lark, Drawings	500,000													
Revenue—Advertising		100,000												
Revenue—Consulting		90,000												
Bank Int. & Charge Exp.	15,000													
Building Maintenance Expense	80,000													
Car Expense	40,000	500												
Repairs Expense	40,000													
Freight Inward Expense	30,000													
Office Expense	10,000													
Office Motor Expense	30,000	10,000												
Cost of Services Expense	200,000													

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