

CHAPTER 8 REVIEW EXERCISES (continued)

Exercise 7, p. 228

A.

Oakville Journal			Worksheet				Year Ended December 31, 2014			
ACCOUNT	TRIAL BALANCE		ADJUSTMENTS		INCOME STATEMENT		BALANCE SHEET			
	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr		
Cash	200,000	-					200,000	-		
Accounts Receivable	100,000	1,200					101,200			
Supplies and Materials	20,000	24,000					24,000			
Prepaid Insurance	40,000	-					40,000			
Land	100,000	-					100,000			
Buildings	600,000	-					600,000			
Acc. Dep.—Buildings		40,000						40,000		
Equipment	80,000	-					80,000			
Acc. Dep.—Equipment		20,000						20,000		
Acc. Dep.—Auto. Equip.		30,000						30,000		
Accounts Payable		90,000						90,000		
MTF Payable		10,000						10,000		
MTF Receivable	15,000	-								
Bank Loan		100,000						100,000		
Storage Payable		60,000						60,000		
R. Ldn. Capital		200,000						200,000		
R. Ldn. Drawing	500,000	-					500,000			
Revenue—Advertising		100,000				100,000				
Revenue—Consulting		90,000				90,000				
Bank Inv. & Charge Exp.	15,000	-								
Building Maintenance Expense	80,000	-								
Car Expense	40,000	4,000								
Repairs Expense	40,000	1,000								
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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Sebastian Brünink



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The Pearson Guide to the LLB Entrance Examinations Edgar Thorpe, 2008-09 Accounting for Managers: For VTU , *Financial and Managerial Aspects in Human Resource Management* Dennis Pepple, Crystal Zhang, 2021-01-13

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