

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 -						200,000 -			
Accounts Receivable	100,000 -						100,000 -			
Supplies and Materials	20,000 -						20,000 -			
Prepaid Insurance	40,000 -						40,000 -			
Land	100,000 -						100,000 -			
Buildings	400,000 -						400,000 -			
Acc. Dep.—Buildings		40,000 -						40,000 -		
Equipment	200,000 -						200,000 -			
Acc. Dep.—Equipment		20,000 -						20,000 -		
Acc. Dep.—Auto. Equip.		30,000 -						30,000 -		
Accounts Payable		100,000 -						100,000 -		
MTF Payable		10,000 -						10,000 -		
MTF Receivable	10,000 -									
Bank Loan		100,000 -						100,000 -		
Storage Payable		40,000 -						40,000 -		
R. Liab., Capital		200,000 -						200,000 -		
R. Liab., Drawings	500,000 -						500,000 -			
Revenue—Advertising		100,000 -				100,000 -				
Revenue—Consulting		90,000 -				90,000 -				
Bank Int. & Charge Exp.	10,000 -									
Building Maintenance Expense	40,000 -									
Car Expense	40,000 -									
Repairs Expense	40,000 -									
Freight Inward Expense	30,000 -									
Office Expense	10,000 -									
Office Motor Expense	30,000 -									
Cost of Services Expense	200,000 -									

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R Bogdan



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Financial Accounting Charles Horngren, Walter Harrison, Suzanne Oliver, Peter Best, David Fraser, Rebecca Tan, 2012-10-23 Success in Accounting begins here The technical details you need to know and decision making processes you need to understand with plain language explanations and unlimited practice Financial Accounting is an engaging resource that focuses on current accounting theory and practice in Australia within a business context It emphasises how financial decision making is based on accurate and complete accounting information and uses case studies to illustrate this in a practical way The new 7th edition is accurate and up to date guided by extensive technical review feedback and incorporating the latest Australian Accounting Standards It also provides updated coverage of some of the most significant current issues in accounting such as ethics information systems and sustainability **Cumulated Index to the Books**

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