

Accounting Cycle Review: Problem A

This problem is designed to enable you to apply the knowledge you have acquired in the preceding chapters. In accounting, the ultimate test is being able to handle data in real-life situations. This problem will give you valuable experience.



CHART OF ACCOUNTS

Assets	Revenue
111 Cash	411 Income from Services
112 Accounts Receivable	412 Concessions Income
114 Prepaid Insurance	
121 Land	Expenses
122 Building	511 Pool Maintenance Expense
123 Accumulated Depreciation, Building	512 Wages Expense
124 Pool/Slide Facility	513 Advertising Expense
125 Accumulated Depreciation, Pool/Slide Facility	514 Utilities Expense
126 Pool Furniture	515 Interest Expense
127 Accumulated Depreciation, Pool Furniture	517 Insurance Expense
	518 Depreciation Expense, Building
	519 Depreciation Expense, Pool/Slide Facility
	520 Depreciation Expense, Pool Furniture
	522 Miscellaneous Expense
Liabilities	
221 Accounts Payable	
222 Wages Payable	
223 Mortgage Payable	
Owner's Equity	
311 L. Judar, Capital	
312 L. Judar, Drawing	
313 Income Summary	

You are to record transactions in a two-column general journal. Assume that the fiscal period is one month. You will then be able to complete all of the steps in the accounting cycle.

When you are analyzing the transactions, think them through by visualizing the T accounts or by writing them down on scratch paper. For unfamiliar types of transactions, specific instructions for recording them are included. However, reason them out for yourself as well. Check off each transaction as it is recorded.

- July
- 1 Judar deposited \$135,000 in a bank account for the purpose of buying Blast Off! The business is a recreation area offering three large waterslides (called "tubes")—one children's slide, an inner tube run, and a looping extreme slide.
 - 2 Bought Blast Off! in its entirety for a total price of \$540,800. The assets include pool furniture, \$3,800; the pool/slide facility (includes filter system, pools, pump, and slides), \$148,800; building, \$96,200; and land, \$292,000. Paid \$120,000 down and signed a mortgage note for the remainder.
 - 2 Received and paid the bill for a one-year premium for insurance, \$12,240.

(Continued)

Accounting Cycle Review Problem A Answer Key

E Durkheim



Accounting Cycle Review Problem A Answer Key:

Decoding **Accounting Cycle Review Problem A Answer Key**: Revealing the Captivating Potential of Verbal Expression

In a time characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its ability to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**Accounting Cycle Review Problem A Answer Key**," a mesmerizing literary creation penned by a celebrated wordsmith, readers attempt an enlightening odyssey, unraveling the intricate significance of language and its enduring affect our lives. In this appraisal, we shall explore the book's central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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