

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 -	10,000 -					100,000 -		
Supplies and Materials	20,000 -	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	80,000 -						80,000 -		
Acc. Dep.—Equipment		20,000 -						20,000 -	
Acc. Dep.—Auto. Equip.		30,000 -						30,000 -	
Accounts Payable		10,000 -						10,000 -	
WMT Payable		10,000 -						10,000 -	
WMT Receivable	10,000 -								
Bank Loan		100,000 -						100,000 -	
Storage Payable		40,000 -						40,000 -	
R. Lark, Capital		200,000 -						200,000 -	
R. Lark, Drawings	50,000 -						50,000 -		
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 -								
Storage Expense	30,000 -								
Office Expense	10,000 -								
Office Motor Expense	30,000 -								
Gas/Provisions Expense	20,000 -								

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