

Comprehensive Problem 1

Part 7:

The following is a comprehensive problem which encompasses all of the elements learned in previous chapters. You can refer to the objectives for each chapter covered as a review of the concepts. Note: You must complete parts 1, 2, 3, 4, and 6 before completing part 7. Part 5 is optional.

Prepare an adjusted trial balance. If an amount box does not require an entry, leave it blank.

Kelly Consulting Adjusted Trial Balance May 31, 20Y8

Account Title	Debit Balances	Credit Balances
Cash ✓	44,195 ✓	
Accounts Receivable ✓	8,080 ✓	
Supplies ✓	715 ✓	
Prepaid Rent ✓	1,600 ✓	
Prepaid Insurance ✓	1,225 ✓	
Office Equipment ✓	14,500 ✓	
Accumulated Depreciation ✓		660 ✓
Accounts Payable ✓		895 ✓
Salaries Payable ✓		325 ✓
Unearned Fees ✓		3,210 ✓
Common Stock ✓		30,000 ✓
Retained Earnings ✓		12,300 ✓
Dividends ✓	10,500 ✓	
Fees Earned ✓		40,000 ✓
Salary Expense ✓	1,705 ✓	
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Answer Accounting Comprehensive Problem 4 Horngren

Yicheng Fang



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financial information can be used to improve the quality of decision making **Management Accounting for Decision Makers** Peter Atrill, 2009 This introductory text covers the basic principles and underlying concepts with a strong practical emphasis and plenty of examples taken from the real world as well as numerical examples with step by step explanations

Prentice-Hall Accounting Faculty Directory ,1995 **Cost Accounting** Charles T. Horngren, 1982 Studying cost accounting is one of the best business decisions a student can make Why Because success in any business from the smallest corner store to the largest multinational corporation requires the use of cost accounting principles and practices Cost accounting provides key data to managers for planning and controlling as well as for costing products services and customers The National Public Accountant ,1967 *Cost Accounting for Health Care Organizations* Steven A. Finkler, David Marc Ward, 1999 This book provides a thorough coverage of the essentials of cost accounting from a health care perspective It covers all of the basic tools of cost accounting common to all industries and uses health care examples Part I provides the reader with a solid foundation in the essentials of cost accounting The chapters in this section provide an introduction to costing and cost definitions Various approaches to product costing and cost allocation are discussed Breakeven analysis is also covered as are techniques for making nonroutine decisions Part II presents a number of specific tools for improved planning and control The chapters in this section focus on forecasting and prediction of future costs budgeting flexible budgeting variance analysis and management control Part III addresses a number of additional cost accounting tools that can be helpful in generating management information for decision making Specifically there are chapters on cost accounting productivity measurement inventory uncertainty information systems and performance evaluation The criticisms of cost accounting and a number of suggested approaches for improvement are discussed in Part IV The chapters in this part also examine activity based costing total quality management and the future of costing Each chapter is followed by one or more articles that apply some of the material discussed in the chapter The last chapter provides a summary of the book *Canadian Books in Print* ,2003 Accountants' Index American Institute of Certified Public Accountants, 1961

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