

Comprehensive Problem 1

Kelly Pitney began her consulting business, Kelly Consulting, on April 1, 2016. The accounting cycle for Kelly Consulting for April, including financial statements, was illustrated in this chapter. During May, Kelly Consulting entered into the following transactions:

May 3	Received cash from clients as an advance payment for services to be provided and recorded it as unearned fees, \$4,500.
5	Received cash from clients on account, \$2,450.
9	Paid cash for a newspaper advertisement, \$225.
13	Paid Office Station Co. for part of the debt incurred on April 5, \$640.
15	Recorded services provided on account for the period May 1–15, \$9,180.
16	Paid part-time receptionist for two weeks' salary including the amount owed on April 30, \$750.
17	Recorded cash from cash clients for fees earned during the period May 1–16, \$8,360.

Record the following transactions on Page 6 of the journal:

May 20	Purchased supplies on account, \$735.
21	Recorded services provided on account for the period May 16–20, \$4,820.
25	Recorded cash from cash clients for fees earned for the period May 17–23, \$7,900.
27	Received cash from clients on account, \$9,520.
28	Paid part-time receptionist for two weeks' salary, \$750.
30	Paid telephone bill for May, \$260.
31	Paid electricity bill for May, \$810.
31	Recorded cash from cash clients for fees earned for the period May 26–31, \$3,300.
31	Recorded services provided on account for the remainder of May, \$2,650.
31	Kelly withdrew \$10,500 for personal use.

Required:

The chart of accounts is shown in a separate panel and the post-closing trial balance as of April 30, 2016, is shown below.

1. For each account in the post-closing trial balance, enter the balance in the appropriate A. Balance column of a four-column account. Date the balances May 1, enter Balance in the Item column and select a check mark in the Posting Reference column.
B. Journalize each of the May transactions in the two-column journal starting on Page 5 of the journal. Refer to the Chart of Accounts for exact wording of account titles. (Do not insert the account numbers in the journal at this time.)
2. Post the journal entries on pages 5 and 6 of the journal to the ledger of four-column accounts.

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University of New Mexico

A red circular graphic with a gradient, appearing as a partial circle or a thick arc, located to the right of the University of New Mexico text.

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The book delves into Comprehensive Problem 1 Accounting Kelly Consulting. Comprehensive Problem 1 Accounting Kelly Consulting is a vital topic that needs to be grasped by everyone, from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Comprehensive Problem 1 Accounting Kelly Consulting, encompassing both the fundamentals and more intricate discussions.

1. The book is structured into several chapters, namely:
 - Chapter 1: Introduction to Comprehensive Problem 1 Accounting Kelly Consulting
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 - Chapter 3: Comprehensive Problem 1 Accounting Kelly Consulting in Everyday Life
 - Chapter 4: Comprehensive Problem 1 Accounting Kelly Consulting in Specific Contexts
 - Chapter 5: Conclusion
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- This book is crafted in an easy-to-understand language and is complemented by engaging illustrations. This book is highly recommended for anyone seeking to gain a comprehensive understanding of Comprehensive Problem 1 Accounting Kelly Consulting.

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