

Comprehensive Problem 1: The Accounting Cycle



infur QuickBooks.

This comprehensive problem is intended to serve as a mini-practice set without the source documents. As such, students should plan on about three to four hours to complete this problem.

Bob Night opened "The General's Favorite Fishing Hole." The fishing camp is open from April through September and attracts many famous college basketball coaches during the off-season. Guests typically register for one week, arriving on Sunday afternoon and returning home the following Saturday afternoon. The registration fee includes room and board, the use of fishing boats, and professional instruction in fishing techniques. The chart of accounts for the camping operations is provided below.

The General's Favorite Fishing Hole Chart of Accounts

Assets		Revenues	
101	Cash	401	Registration Fees
142	Office Supplies	Expenses	
144	Food Supplies	511	Wages Expense
145	Prepaid Insurance	521	Rent Expense
181	Fishing Boats	523	Office Supplies Expense
181.1	Accum. Depr.—Fishing Boats	524	Food Supplies Expense
Liabilities		525	Phone Expense
202	Accounts Payable	533	Utilities Expense
219	Wages Payable	535	Insurance Expense
Owner's Equity		536	Postage Expense
311	Bob Night, Capital	542	Depr. Exp.—Fishing Boats
312	Bob Night, Drawing		
313	Income Summary		

The following transactions took place during April 20—.

- Apr. 1 Night invested cash in business, \$90,000.
- 1 Paid insurance premium for six-month camping season, \$9,000.
- 2 Paid rent for lodge and campgrounds for the month of April, \$40,000.
- 2 Deposited registration fees, \$35,000.
- 2 Purchased 10 fishing boats on account for \$60,000. The boats have estimated useful lives of five years, at which time they will be donated to a local day camp. Arrangements were made to pay for the boats in July.
- 3 Purchased food supplies from Acme Super Market on account, \$7,000.
- 5 Purchased office supplies from Gordon Office Supplies on account, \$500.
- 7 Deposited registration fees, \$38,600.
- 10 Purchased food supplies from Acme Super Market on account, \$8,200.
- 10 Paid wages to fishing guides, \$10,000.
- 14 Deposited registration fees, \$30,500.

(continued)

Comprehensive Problem The Accounting Cycle Answers

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Financial Accounting Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2009-11-02 Weygandt helps corporate managers see the relevance of accounting in their everyday lives Challenging accounting concepts are introduced with examples that are familiar to them which helps build motivation to learn the material Accounting issues are also placed within the context of marketing management IT and finance The new Do It feature reinforces the basics by providing quick hitting examples of brief exercises The chapters also incorporate the All About You AAY feature as well as the Accounting Across the Organization AAO boxes that highlight the impact of accounting concepts With these features corporate managers will learn the concepts and understand how to effectively apply them Accounting Information Systems Australasian Edition Marshall Romney, Paul Steinbart, Joseph Mula, Ray McNamara, Trevor Tonkin, 2012-10-24 At last the Australasian edition of Romney and Steinbart's respected AIS text Accounting Information Systems first Australasian edition offers the most up to date comprehensive and student friendly coverage of Accounting Information Systems in Australia New Zealand and Asia Accounting Information Systems has been extensively revised and updated to incorporate local laws standards and business practices The text has a new and flexible structure developed especially for Australasian AIS courses while also retaining the features that make the US edition easy to use nt concepts such as systems cycles controls auditing fraud and cybercrime ethics and the REA data model are brought to life by a wide variety of Australasian case studies and examples With a learning and teaching resource package second to none this is the perfect resource for one semester undergraduate and graduate courses in Accounting Information Systems

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Instructors Resource Manual and Solutions, Chap. 1-15 Jeffrey Slater, 2002-09-04

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ethics information systems and sustainability *Integrated Accounting* Dale H. Klooster, Warren W. Allen, 1992

Accounting, the Basis for Business Decisions Robert F. Meigs, 1999 Revised to include an improved balance of material on using and creating financial information this 11th edition of the text provides examples from real world companies and integrates comprehensive accounting problems throughout the book **Accounting** Robert F. Meigs, 1996

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