

Comprehensive Problem 1

✓ 8. Net income,
\$33,425



General Ledger

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:

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, \$3,500.
31. Recorded services provided on account for the remainder of May, \$2,650.
31. Kelly withdrew \$10,500 for personal use.

Instructions

1. The chart of accounts for Kelly Consulting is shown in Exhibit 9, and the post-closing trial balance as of April 30, 2016, is shown in Exhibit 17. For each account in the post-closing trial balance, enter the balance in the appropriate Balance column of a four-column account. Date the balances May 1, 2016, and place a check mark (✓) in the Posting Reference column. Journalize each of the May transactions in a two-column journal starting on Page 5 of the journal and using Kelly Consulting's chart of accounts. (Do not insert the account numbers in the journal at this time.)
2. Post the journal to a ledger of four-column accounts.
3. Prepare an unadjusted trial balance.
4. At the end of May, the following adjustment data were assembled. Analyze and use these data to complete parts (5) and (6).
 - a. Insurance expired during May is \$275.
 - b. Supplies on hand on May 31 are \$715.
 - c. Depreciation of office equipment for May is \$330.
 - d. Accrued receptionist salary on May 31 is \$325.
 - e. Rent expired during May is \$1,600.
 - f. Unearned fees on May 31 are \$3,210.

Kelly Consulting Comprehensive Problem 1 Solution

Siddappa N.Byrareddy



Kelly Consulting Comprehensive Problem 1 Solution:

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

1. This book is structured into several chapters, namely:
 - Chapter 1: Introduction to Kelly Consulting Comprehensive Problem 1 Solution
 - Chapter 2: Essential Elements of Kelly Consulting Comprehensive Problem 1 Solution
 - Chapter 3: Kelly Consulting Comprehensive Problem 1 Solution in Everyday Life
 - Chapter 4: Kelly Consulting Comprehensive Problem 1 Solution in Specific Contexts
 - Chapter 5: Conclusion
 2. In chapter 1, the author will provide an overview of Kelly Consulting Comprehensive Problem 1 Solution. This chapter will explore what Kelly Consulting Comprehensive Problem 1 Solution is, why Kelly Consulting Comprehensive Problem 1 Solution is vital, and how to effectively learn about Kelly Consulting Comprehensive Problem 1 Solution.
 3. In chapter 2, this book will delve into the foundational concepts of Kelly Consulting Comprehensive Problem 1 Solution. The second chapter will elucidate the essential principles that must be understood to grasp Kelly Consulting Comprehensive Problem 1 Solution in its entirety.
 4. In chapter 3, the author will examine the practical applications of Kelly Consulting Comprehensive Problem 1 Solution in daily life. The third chapter will showcase real-world examples of how Kelly Consulting Comprehensive Problem 1 Solution can be effectively utilized in everyday scenarios.
 5. In chapter 4, this book will scrutinize the relevance of Kelly Consulting Comprehensive Problem 1 Solution in specific contexts. This chapter will explore how Kelly Consulting Comprehensive Problem 1 Solution is applied in specialized fields, such as education, business, and technology.
 6. In chapter 5, the author will draw a conclusion about Kelly Consulting Comprehensive Problem 1 Solution. This chapter will summarize the key points that have been discussed throughout the book.
- This book is crafted in an easy-to-understand language and is complemented by engaging illustrations. It is highly recommended for anyone seeking to gain a comprehensive understanding of Kelly Consulting Comprehensive Problem 1 Solution.

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