

COMPREHENSIVE PROBLEM 1

- The following ledger accounts appear below, in this order:
Cash, Accounts Receivable, Supplies, Prepaid Rent, Prepaid Insurance, Office Equipment, Accumulated Depreciation, Accounts Payable, Salaries Payable, Unearned Fees, Common Stock, Retained Earnings, Dividends
- Beginning balances from the textbook have already been entered.
The entries in the ledgers will not grade or mark correct or incorrect.

LEDGERS - Balance Sheet accounts

Cash						11
Date	Item	Post Ref.	Dr.	Cr.	Balance	
					Dr.	Cr.
5/1	Balance	✓			22,100	
05/03	Cash from customers		4,500		26,600	
05/05	Cash from customers		2,450		29,050	
05/09	Paid for advertising			225	28,825	
05/13	Paid office debt			640	28,185	
05/16	Paid salary			750	27,435	
05/17	Cash from customers		8,360		35,795	
05/25	Cash from customers		7,900		43,695	
05/27	Cash from customers		9,520		53,215	
05/28	Paid salary			750	52,465	
05/30	Paid telephone bill			260	52,205	
05/31	Paid electricity bill			810	51,395	
05/31	Cash from customers		3,200		54,595	
05/31	Dividends			10,500	44,195	

Accounts Receivable						12
Date	Item	Post Ref.	Dr.	Cr.	Balance	
					Dr.	Cr.
5/1	Balance	✓			3,400	
05/05	Cash from customers			2,450	950	
05/15	Services for 05/01-05/15		9,180		10,130	
05/21	Services for 05/16-05/20		4,820		14,950	
05/27	Cash from customers			9,520	5,430	
05/31	Services for May		2,850		8,080	

Supplies						14
Date	Item	Post Ref.	Dr.	Cr.	Balance	
					Dr.	Cr.

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Table of Contents Accounting 201 Comprehensive Problem 2 Answers

1. Understanding the eBook Accounting 201 Comprehensive Problem 2 Answers
 - The Rise of Digital Reading Accounting 201 Comprehensive Problem 2 Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting 201 Comprehensive Problem 2 Answers
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounting 201 Comprehensive Problem 2 Answers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting 201 Comprehensive Problem 2 Answers
 - Personalized Recommendations
 - Accounting 201 Comprehensive Problem 2 Answers User Reviews and Ratings
 - Accounting 201 Comprehensive Problem 2 Answers and Bestseller Lists

5. Accessing Accounting 201 Comprehensive Problem 2 Answers Free and Paid eBooks
 - Accounting 201 Comprehensive Problem 2 Answers Public Domain eBooks
 - Accounting 201 Comprehensive Problem 2 Answers eBook Subscription Services
 - Accounting 201 Comprehensive Problem 2 Answers Budget-Friendly Options
6. Navigating Accounting 201 Comprehensive Problem 2 Answers eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting 201 Comprehensive Problem 2 Answers Compatibility with Devices
 - Accounting 201 Comprehensive Problem 2 Answers Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting 201 Comprehensive Problem 2 Answers
 - Highlighting and Note-Taking Accounting 201 Comprehensive Problem 2 Answers
 - Interactive Elements Accounting 201 Comprehensive Problem 2 Answers
8. Staying Engaged with Accounting 201 Comprehensive Problem 2 Answers
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting 201 Comprehensive Problem 2 Answers
9. Balancing eBooks and Physical Books Accounting 201 Comprehensive Problem 2 Answers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting 201 Comprehensive Problem 2 Answers
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accounting 201 Comprehensive Problem 2 Answers
 - Setting Reading Goals Accounting 201 Comprehensive Problem 2 Answers
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting 201 Comprehensive Problem 2 Answers
 - Fact-Checking eBook Content of Accounting 201 Comprehensive Problem 2 Answers
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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