

AP-9A **LO** 5

Brad Picton operates a consulting business. During the month of December 2019, he had the following transactions. For each transaction, provide the appropriate T-account names and fill in the amounts.

1. Invested \$4,000 cash into the business.

2. Paid \$1,400 cash for a one-year insurance policy.

3. Received a \$300 bill for utilities, which will be paid next month.

4. A customer paid \$500 cash for work that was completed last month.

AP-10A **LO** 6

Isabela Paloma owns a painting business called Paloma Painters. She has recorded all the transactions for the month of July 2019. The balances of the accounts are shown below.

Account	Balance
Accounts Payable	\$1,000
Accounts Receivable	500
Cash	1,500
Equipment	10,000
Maintenance Expense	100
Bank Loan	5,000
Paloma, Capital	3,750
Paloma, Withdrawals	1,400
Prepaid Insurance	1,200
Rent Expense	200
Service Revenue	5,200
Telephone Expense	150
Travel Expense	300
Unearned Revenue	400

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Williams Baker,1920 **Student's Handbook of Accounting** Joseph J. Klein,1915 *Questions, Exercises and Problems*
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workbook will help keep accountants on top of current international economic affairs The questions are multiple choice and
ensure understanding of a topic before moving onto the exercises and problems The exercises can be used to develop
proficiency in a topic where students are expected to reach the standard of the problems and the problems are longer and
more complex in nature requiring an in depth understanding of the topic Combined this complete approach provides a full
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Table of Contents Accounting Exercises

1. Understanding the eBook Accounting Exercises
 - The Rise of Digital Reading Accounting Exercises
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Exercises
 - 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 Exercises
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Exercises
 - Personalized Recommendations
 - Accounting Exercises User Reviews and Ratings
 - Accounting Exercises and Bestseller Lists

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