

Exercise 3-8 (25 minutes)

Dec. 31	Accounts Receivable.....	1,800	
	Fees Earned.....		1,800
	<i>To record earned but unbilled fees (30% x \$6,000).</i>		
31	Unearned Fees.....	4,200	
	Fees Earned.....		4,200
	<i>To record earned fees collected in advance (70% x \$6,000).</i>		
31	Depreciation Expense—Computers.....	1,500	
	Accumulated Depreciation—Computers.....		1,500
	<i>To record depreciation on computers.</i>		
31	Depreciation Expense—Office Furniture.....	1,750	
	Accumulated Depreciation—Office Furniture....		1,750
	<i>To record depreciation on office furniture.</i>		
31	Salaries Expense.....	2,450	
	Salaries Payable.....		2,450
	<i>To record accrued salaries.</i>		
31	Insurance Expense.....	1,300	
	Prepaid Insurance.....		1,300
	<i>To record expired prepaid insurance.</i>		
31	Office Supplies Expense.....	480	
	Office Supplies.....		480
	<i>To record use of office supplies.</i>		
31	Utilities Expense.....	70	
	Utilities Payable.....		70
	<i>To record incurred and unpaid utility costs.</i>		

Fap 20e Solutions Manual

Clifford Lane



Fap 20e Solutions Manual:

Government Reports Index ,1972

Government reports annual index ,199?

Fap 20e Solutions Manual Book Review: Unveiling the Power of Words

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