

# Chapter 4

## Adjustments, Financial Statements, and Financial Results

### ANSWERS TO EXERCISES

#### E4-3

Ref / Date	Journal Entries and Adjusting Journal Entries	
(a) Sept 1	dr Prepaid Rent (+A).....	12,000
	cr Cash (-A).....	12,000
Sept 30	dr Rent Expense (+E, -SE) (\$12,000 x 1/6).....	2,000
	cr Prepaid Rent (-A).....	2,000
(b) Sept 1	dr Cash (+A).....	60,000
	cr Unearned Revenue (+L).....	60,000
Sept 30	dr Unearned Revenue (-L).....	5,000
	cr Ticket Revenue (+R, +SE) (\$60,000 x 1/12)	5,000
(c) Sept 1	No journal entry. A transaction has not yet occurred.	
Sept 30	dr Accounts Receivable (+A).....	2,000
	cr Rent Revenue (+R, +SE).....	2,000
(d) Sept 1	No journal entry. A transaction has not yet occurred.	
Sept 30	dr Salary Expense (+E, -SE).....	3,000
	cr Salaries Payable (+L).....	3,000

# Financial Accounting Chapter Solutions

**Marco Casella**



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cycle for the first time you may want to ask your student to find some simple definitions for the words water cycle flow runoff evaporate transpiration condense precipitation rain hail sleet snow clouds lake river sea

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web a ten word ks3 word search for key terms relating to the water cycle ideal as a starter extension home learning or revision task relating to the key words associated with the water cycle there are two versions of this word search available one with extra clues for a bit more support