

Exercise 2-8

Preparing journal entries

A1

Prepare general journal entries for the following transactions of Sustain Company.

- June 1 T. James, owner, invested \$11,000 cash in Sustain Company.
- 2 The company purchased \$4,000 of furniture made from reclaimed wood on credit.
- 3 The company paid \$600 cash for a 12-month prepaid insurance policy on the reclaimed furniture.
- 4 The company billed a customer \$3,000 for sustainability services provided.
- 12 The company paid \$4,000 cash toward the payable from the June 2 furniture purchase.
- 20 The company collected \$3,000 cash for services billed on June 4.
- 21 T. James invested an additional \$10,000 cash in Sustain Company.
- 30 The company received \$5,000 cash in advance of providing sustainability services to a customer.

Journal Entry Exercise

James Williams Baker



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Modern Book-keeping and Business Practice James Louis Montgomery,1906 Bookkeeping Exercises ... Wallace Edgar Bartholomew,1919 *20th Century Bookkeeping and Office Practice* James Williams Baker,1908 Accounting for Investments, Volume 1 R. Venkata Subramani,2009-06-02 The 2008 financial crisis highlighted the need for responsible corporate governance within financial institutions The key to ensuring that adequate standards are maintained lies with effective accounting and auditing standards Accounting for Investments Equities Futures and Options offers a comprehensive overview of these key financial instruments and their treatment in the accounting sector with special reference to the regulatory requirements The book uses the US GAAP requirements as the standard model and the IFRS variants of the same are also given Accounting for Investments starts from the basics of each financial product and defines the product analyses the structure of the product evaluates its advantages and disadvantages describes the different events in the trade cycle elaborates on the accounting entries related to these events The author also explains how the entries are reflected in the general ledger accounts thus providing a macro level picture for the reader to understand the impact of such accounting Lucidly written and informative Accounting for Investments is a comprehensive guide for any professional dealing with these complex products It also provides an accessible text for technology experts who develop software and support systems for the finance industry *Wiley CPA Exam Review 2008* O. Ray Whittington,Patrick R. Delaney,2007-12-04 Published annually this comprehensive four volume study guide for the Certified Public Accountants CPA Exam arms readers with detailed outlines and study guidelines plus skill building problems and solutions that help them to identify focus and master the specific topics that need the most work Many of the practice questions are taken from previous exams and care is taken to ensure that they cover all the information candidates need to pass the CPA Exam **Advanced course** Nathaniel Filfus,Nathaniel Robinson,1928 **Wiley CPA Examination Review 2007-2008, Problems and Solutions** Patrick R. Delaney,Ray Whittington,O. Ray Whittington,2007-06-11 Wiley CPA Exam Review 34th Edition 2007 2008 Volume 1 Outlines and Study Guides Covers all four sections of the CPA examination point by point Stresses important topical areas to study for each part Helps establish a self study preparation program Divides exam into 45 manageable study units Provides an outline format supplemented by brief examples and illustrations Makes material easy to read understand and remember Includes timely up to the minute coverage for the computerized exam Explains step by step examples of the solutions approach Contains all current AICPA content requirements for all four sections of the exam Volume 2 Problems and Solutions Offers selected problems from all four examination sections Contains rationale for correct or incorrect multiple choice answers Covers the new simulation style problems offering more than 75 practice questions Details a solutions approach to each problem Updates unofficial answers to reflect current laws and standards Groups multiple choice questions into topical categories within modules for easy cross referencing Provides a sample examination for each of the four exam parts The

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