

Problem 3-5A (Algo) Applying the accounting cycle LO P1, P2, P3, P4, P5, P6

On April 1, Jiro Nozomi created a new travel agency, Adventure Travel. The following transactions occurred during the company's first month.

- April 1 Nozomi invested \$49,000 cash and computer equipment worth \$30,000 in the company in exchange for common stock.
2 The company rented furnished office space by paying \$2,400 cash for the first month's (April) rent.
3 The company purchased \$1,200 of office supplies for cash.
10 The company paid \$2,500 cash for the premium on a 12-month insurance policy. Coverage begins on April 11.
14 The company paid \$1,600 cash for two weeks' salaries earned by employees.
24 The company collected \$17,500 cash for commissions revenue.
28 The company paid \$1,600 cash for two weeks' salaries earned by employees.
29 The company paid \$300 cash for minor repairs to the company's computer.
30 The company paid \$1,050 cash for this month's telephone bill.
30 The company paid \$2,200 cash in dividends.

The company's chart of accounts follows:

101 Cash	405 Commissions Revenue
106 Accounts Receivable	612 Depreciation Expense-Computer Equip.
124 Office Supplies	622 Salaries Expense
128 Prepaid Insurance	637 Insurance Expense
167 Computer Equipment	640 Rent Expense
168 Accumulated Depreciation-Computer Equip.	650 Office Supplies Expense
209 Salaries Payable	684 Repairs Expense
307 Common Stock	688 Telephone Expense
318 Retained Earnings	901 Income Summary
319 Dividends	

Use the following information:

- Prepaid insurance of \$139 has expired this month.
- At the end of the month, \$700 of office supplies are still available.
- This month's depreciation on the computer equipment is \$400.
- Employees earned \$550 of unpaid and unrecorded salaries as of month-end.
- The company earned \$2,300 of commissions that are not yet billed at month-end.

Pdf Financial Accounting P3 5a Answer Answers Deal

Wolfgang Guggemos

A red circular graphic with a gradient, appearing as a partial circle or a stylized arrow pointing to the right, located to the right of the author's name.

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