

Quick Study 2-15

Vahn Landscaping Trial Balance January 31, 2017			
Acct. No.	Account	Debit	Credit
101	Cash.....	\$ 7,000	
163	Equipment.....	9,000	
233	Unearned revenue.....		\$ 2,000
301	Brea Vahn, capital.....		14,000
302	Brea Vahn, withdrawals.....	1,000	
401	Revenue.....		11,000
640	Rent expense	6,000	
690	Utilities expense	<u>4,000</u>	
	Totals	<u>\$27,000</u>	<u>\$27,000</u>

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The correct answer is c. If a \$2,250 debit to Rent Expense is incorrectly posted as a credit, the effect is to understate the Rent Expense debit balance by \$4,500. This causes the Debit column total on the trial balance to be \$4,500 less than the Credit column total.

Quick Study 2-17

1. Subtract total debits in the trial balance from total credits
 $24,250 - 21,550 = 2,700$
2. Divide the difference by 9
 $2,700 \div 9 = 300$
3. The quotient equals the difference between the two transposed numbers.
 300 is the difference between the two transposed numbers.
4. The number of digits in the quotient tells us the location of the transposition
 Look for a difference of 3 between the third number from the right and the fourth number from the right.

Through a process of elimination, the incorrect value is Rent Expense for \$4,100. The correct value must be \$1,400.

Proof: Recalculate the trial balance replacing \$1,400 for the incorrect \$4,100 and the trial balance now balances at \$21,550.

Fundamental Accounting Principles Problem Solutions

Brendan G. Carr



Fundamental Accounting Principles Problem Solutions:

Fundamental Accounting Principles Kermit D. Larson,Pyle, William W,1999 A Study Guide prepared by Barbara Chiappetta covers each chapter and appendix with reviews of the learning objectives outlines of the chapters and summaries of chapter materials It also provides additional problems and solutions Fundamental Accounting Principles William W. Pyle,Kermit D. Larson,1981 **Fundamentals of Corporate Finance** Robert Parrino,Thomas W. Bates,Stuart L. Gillan,David S. Kidwell,2021-12-14 Fundamentals of Corporate Finance 5th Edition develops the key concepts of corporate finance with an intuitive approach while emphasizing computational skills This course helps students develop an intuitive understanding of key financial concepts and provides them with problem solving and decision making skills Using an intuitive approach students develop a richer understanding of corporate finance concepts while also enabling them to develop the critical judgments necessary to apply financial tools in real world decision making situations Corporate Finance 5e offers a level of rigor that is appropriate for both business and finance majors and yet presents the content in a manner that students find accessible Accountants' Index American Institute of Certified Public Accountants,1928 **Catalog of Copyright Entries. Third Series** Library of Congress. Copyright Office,1978 **Intermediate Accounting, Chapters 1-14 , Self-Study Problems/Solutions Book Volume** Donald E. Kieso,Jerry J. Weygandt,2003-07-03 This bestseller has powered the careers of countless professionals The new edition builds on the book s reputation for comprehensiveness accuracy and currency incorporating all the recent changes to the accounting literature Updated with the latest developments and standards in the field The book includes a CD ROM with an accounting cycle tutorial a financial statement analysis primer an annual report database spreadsheet tools career resources and more It will help readers develop the knowledge and skills base they need to succeed as professional accountants Accounting Theory and Practice Roy Bernard Kester,1921 Accounting Theory and Practice: Third year Roy Bernard Kester,1921 **Books and Pamphlets, Including Serials and Contributions to Periodicals** Library of Congress. Copyright Office,1968 **Catalogue of Title-entries of Books and Other Articles Entered in the Office of the Librarian of Congress, at Washington, Under the Copyright Law ... Wherein the Copyright Has Been Completed by the Deposit of Two Copies in the Office** Library of Congress. Copyright Office,1969 **Financial Accounting, Self-Study Problems/Solutions Book** Jerry J. Weygandt,Donald E. Kieso,Paul D. Kimmel,1999-11-24 From one of the hottest author teams in accounting comes a new edition of the highly successful Financial Accounting This edition retains the traditional procedural coverage of the previous editions along with a practical decision making focus Anyone who will ever be asked to prepare or use accounting information to make effective decisions will benefit from this best selling text Announcement of Courses for ... College of the City of New York (1926-1961). City College,1929 Journal of Accountancy ,1926 C.P.A. Review Answers, Covering Questions and Problems Presented in Book Entitled C.P.A. Review Clem Wetzell Collins,1928 **Better Times** ,1922 **Third year** Roy

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