

BASIC ACCOUNTING PROBLEMS AND SOLUTIONS

Ms. Lia opened a dental clinic on August 2016. The business transactions for August are shown below:

1. Ms. Lia invested 280,000 cash in the business in exchange for shares of capital stock.
2. Land and building was purchased for 400,000. Of this amount 60,000 applied to land and 340,000 to the building.
3. Medical instruments were purchased for 75,000.
4. Office equipment and furniture's were purchased for 25,000.
5. Office supplies were purchased for the 4,200.
6. Ms. Lia billed patients 13,000 for services provided
7. Paid employees 2200 for salaries earned in august.

Requirement

Prepare Journal Entries for each transaction for August 2016.

1. Cash 280,000
 Capital 280,000
2. Land and Building 400,000
 Cash 400,000
3. Medical Instruments 75,000
 Cash 75,000
4. Office Equipment and furniture 25,000
 Cash 25,000
5. Supplies 4,200
 Cash 4,200
6. Accounts Receivable 13,000
 Medical Services 13,000
7. Salaries Expense 2,200
 Cash 2,200

Management Accounting Problems And Solutions

**John Moore, Joanne Moore, Society of
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Financial Statement 2 Analysis and Interpretation of Financial Statements 3 Ratio Analysis 4 Fund Flow Statement 5 Cash
Flow Statement AS 3 6 Marginal Costing and Absorption Costing 7 Break Even Point or Cost Volume Profit Analysis 8
Decision Accounting and Marginal Costing System 9 Standard Costing and Cost Variance Analysis Management
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6 Business Budgeting 7 Budgetary Control 8 Standard Costing and Cost Variance Analysis 9 Responsibility Accounting 10
Differential Cost Analysis 11 Marginal Costing and Absorption Costing 12 Decision Accounting and Marginal Costing System
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Interpretation of Financial Statements 5 Ratio Analysis 6 Fund Flow Statement 7 Cash Flow Statement AS 3 8 Materials
Control and Valuation 9 Inflation Accounting or Price Level Changes 10 Marginal Costing and Absorption Costing 11 Break
Even Point or Cost Volume Profit Analysis 12 Decision Accounting and Marginal Costing System 13 Standard Costing and
Cost Variance Analysis Management Accounting John Moore,Joanne Moore,Society of Management Accountants of
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Scope of Cost and Management Accounting 2 Cost Concepts and Classifications 3 Material Cost 4 Labour Cost 5 Overhead 6
Single or Output Costing Cost Sheet 7 Job Costing 8 Contract Costing 9 Process Costing 10 Marginal Costing and Cost
Volume Profit Analysis 11 Budgetary Control 12 Standard Costing and Variance Analysis 13 Analysis of Financial Statements
14 Ratio Analysis 15 Funds Flow Statement 16 Cash Flow Statement 17 Reporting to Management 18 Miscellaneous Topics

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Table of Contents Management Accounting Problems And Solutions

1. Understanding the eBook Management Accounting Problems And Solutions
 - The Rise of Digital Reading Management Accounting Problems And Solutions
 - Advantages of eBooks Over Traditional Books
2. Identifying Management Accounting Problems And Solutions
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Management Accounting Problems And Solutions
 - User-Friendly Interface
4. Exploring eBook Recommendations from Management Accounting Problems And Solutions
 - Personalized Recommendations
 - Management Accounting Problems And Solutions User Reviews and Ratings
 - Management Accounting Problems And Solutions and Bestseller Lists

5. Accessing Management Accounting Problems And Solutions Free and Paid eBooks
 - Management Accounting Problems And Solutions Public Domain eBooks
 - Management Accounting Problems And Solutions eBook Subscription Services
 - Management Accounting Problems And Solutions Budget-Friendly Options
6. Navigating Management Accounting Problems And Solutions eBook Formats
 - ePub, PDF, MOBI, and More
 - Management Accounting Problems And Solutions Compatibility with Devices
 - Management Accounting Problems And Solutions Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Management Accounting Problems And Solutions
 - Highlighting and Note-Taking Management Accounting Problems And Solutions
 - Interactive Elements Management Accounting Problems And Solutions
8. Staying Engaged with Management Accounting Problems And Solutions
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Management Accounting Problems And Solutions
9. Balancing eBooks and Physical Books Management Accounting Problems And Solutions
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Management Accounting Problems And Solutions
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Management Accounting Problems And Solutions
 - Setting Reading Goals Management Accounting Problems And Solutions
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Management Accounting Problems And Solutions
 - Fact-Checking eBook Content of Management Accounting Problems And Solutions
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
- Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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