

## **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

# Basic Accounting Problems And Solutions

**Padhraic Smyth**



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## **Table of Contents Basic Accounting Problems And Solutions**

1. Understanding the eBook Basic Accounting Problems And Solutions
  - The Rise of Digital Reading Basic Accounting Problems And Solutions
  - Advantages of eBooks Over Traditional Books
2. Identifying Basic 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 Basic Accounting Problems And Solutions
  - User-Friendly Interface
4. Exploring eBook Recommendations from Basic Accounting Problems And Solutions
  - Personalized Recommendations
  - Basic Accounting Problems And Solutions User Reviews and Ratings
  - Basic Accounting Problems And Solutions and Bestseller Lists
5. Accessing Basic Accounting Problems And Solutions Free and Paid eBooks
  - Basic Accounting Problems And Solutions Public Domain eBooks
  - Basic Accounting Problems And Solutions eBook Subscription Services
  - Basic Accounting Problems And Solutions Budget-Friendly Options
6. Navigating Basic Accounting Problems And Solutions eBook Formats

- ePub, PDF, MOBI, and More
  - Basic Accounting Problems And Solutions Compatibility with Devices
  - Basic Accounting Problems And Solutions Enhanced eBook Features
7. Enhancing Your Reading Experience
    - Adjustable Fonts and Text Sizes of Basic Accounting Problems And Solutions
    - Highlighting and Note-Taking Basic Accounting Problems And Solutions
    - Interactive Elements Basic Accounting Problems And Solutions
  8. Staying Engaged with Basic Accounting Problems And Solutions
    - Joining Online Reading Communities
    - Participating in Virtual Book Clubs
    - Following Authors and Publishers Basic Accounting Problems And Solutions
  9. Balancing eBooks and Physical Books Basic Accounting Problems And Solutions
    - Benefits of a Digital Library
    - Creating a Diverse Reading Collection Basic Accounting Problems And Solutions
  10. Overcoming Reading Challenges
    - Dealing with Digital Eye Strain
    - Minimizing Distractions
    - Managing Screen Time
  11. Cultivating a Reading Routine Basic Accounting Problems And Solutions
    - Setting Reading Goals Basic Accounting Problems And Solutions
    - Carving Out Dedicated Reading Time
  12. Sourcing Reliable Information of Basic Accounting Problems And Solutions
    - Fact-Checking eBook Content of Basic 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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