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PRINCIPLES OF ACCOUNTS

FOR THE CARIBBEAN

Fourth Edition

Frank Wood &
Sheila Robinson

TEACHER'S MANUAL

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INTERMEDIATE ACCOUNTING I

Second Edition

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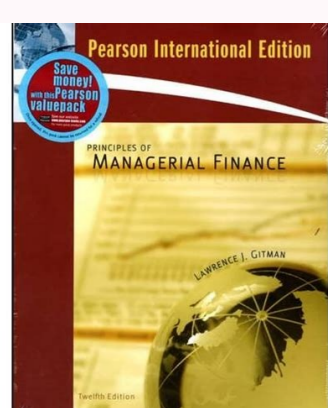
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Use with these courses: Accounting I Intermediate Accounting I
 Principles of Accounting Financial Accounting

Chapter 3, Adjusting Entries, pages 103 - 121
reference: Chapter 2, Recording Process, pages 63 - 72

General Journal (pg 117)			
Date	Account Titles & Explanation	Debit	Credit
Adjusting Entries			
1	10/31 Supplies Expense Supplies (\$2,500 - \$1,000) (to record supplies used)	\$ 1,500	1,500
2	10/31 Insurance Expense (\$600 / 12 = 50) Prepaid Insurance (to record insurance expired)	\$ 50	50
3	10/31 Depreciation Expense (\$4,800 / 120) Accum Deprec - Equip (to record monthly depreciation expense)	\$ 40	40
4	10/31 Unearned Service Revenues Service Revenues (to record revenue earned)	\$ 400	400
5	10/31 Accounts Receivable Service Revenues (to record revenue earned)	\$ 200	200
6	10/31 Interest Expense Interest Payable (to record accrued interest \$5,000 x 12% x 1/12 = 50)	\$ 50	50
7	10/31 Salaries & Wage Expense Salaries & Wage Payable (to record accrued salaries)	\$ 1,200	1,200



WEEK 1 - LECTURE

PRINSIP PERAKAUNAN PRINCIPLES OF ACCOUNTING (BT11003)

*Sekolah Perniagaan dan Ekonomi
School of Business and Economics
Universiti Malaysia Sabah
Semester I, 2009/2010*

BT11003, SPE, UMS

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LECTURE OBJECTIVES

- To explain the meaning of accounting
- To identify users and uses of accounting
- To identify the accounting process
- To explain the meaning of generally accepted accounting principles (GAAP) and concepts
- To identify the main financial statements

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