

## **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

# Accounting Problems With Solutions

**Maheshwari S.N. & Maheshwari S.K.**



## Accounting Problems With Solutions:

Elementary Accounting Problems and Solutions John Berg,1924      **Cost Accounting Problems (With Full Solutions)**  
,      **Solution to Practical Problems in Financial Accounting (BBA)** Dr. A Karim,2024-01-19      Accountancy Problems  
Leo Greendlinger,1910      Accountancy Problems with Solutions Leo Greendlinger,1911      Solutions to Problems and  
Answers to Questions in Principles of Accounting Harry Anson Finney,1923      **C.P.A. Problems and Solutions** Lloyd  
Morey,William Burtis Castenholz,1919      *Problems & Solutions In Corporate Accounting [B. Com. Vth Sem]* Dr. S. K.  
Singh,2023-11-08 1 Issue Forfeiture and Reissue of Shares 2 Redemption of Preference Shares 3 Issue of Debentures 4  
Redemption of Debentures 5 Profit or Loss Prior to and After Incorporation 6 Statement of Profit and Loss Accounts and  
Balance Sheet of the Company 7 Valuation of Goodwill 8 Valuation of Shares 9 Accounting for Amalgamation of Companies  
As per A S 14 10 Accounting for Reconstruction      *Problems & Solutions in Specialised Accounting - SBPD Publications* Dr.  
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Accounts 9 Accounts of Banking Companies      **Illustrative accounting problems, by C.F. Rittenhouse and H.D.**  
**Greeley** Harold Dudley Greeley,1920      Practical Accounting Problems Paul Joseph Esquerré,1922      **Advanced**  
**Accounting Problems** Eric Louis Kohler,1960      Problems & Solutions in Advanced Accountancy Volume I, 6th Edition  
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WHAT THIS BOOK IS FOR Students have generally found accounting a difficult subject to understand and learn Despite the publication of hundreds of textbooks in this field each one intended to provide an improvement over previous textbooks students of accounting continue to remain perplexed as a result of numerous subject areas that must be remembered and correlated when solving problems Various interpretations of accounting terms also contribute to the difficulties of mastering the subject In a study of accounting REA found the following basic reasons underlying the inherent difficulties of accounting No systematic rules of analysis were ever developed to follow in a step by step manner to solve typically encountered problems This results from numerous different conditions and principles involved in a problem that leads to many possible different solution methods To prescribe a set of rules for each of the possible variations would involve an enormous number of additional steps making this task more burdensome than solving the problem directly due to the expectation of much trial and error Current textbooks normally explain a given principle in a few pages written by an accounting professional who has insight into the subject matter not shared by others These explanations are often written in an abstract manner that causes confusion as to the principle s use and application Explanations then are often not sufficiently detailed or extensive enough to make the reader aware of the wide range of applications and different aspects of the principle being studied The numerous

possible variations of principles and their applications are usually not discussed and it is left to the reader to discover this while doing exercises Accordingly the average student is expected to rediscover that which has long been established and practiced but not always published or adequately explained The examples typically following the explanation of a topic are too few in number and too simple to enable the student to obtain a thorough grasp of the involved principles The explanations do not provide sufficient basis to solve problems that may be assigned for homework or given on examinations Poorly solved examples such as these can be presented in abbreviated form which leaves out much explanatory material between steps and as a result requires the reader to figure out the missing information This leaves the reader with an impression that the problems and even the subject are hard to learn completely the opposite of what an example is supposed to do Poor examples are often worded in a confusing or obscure way They might not state the nature of the problem or they present a solution which appears to have no direct relation to the problem These problems usually offer an overly general discussion never revealing how or what is to be solved Many examples do not include accompanying diagrams or graphs denying the reader the exposure necessary for drawing good diagrams and graphs Such practice only strengthens understanding by simplifying and organizing accounting processes Students can learn the subject only by doing the exercises themselves and reviewing them in class obtaining experience in applying the principles with their different ramifications In doing the exercises by themselves students find that they are required to devote considerable more time to accounting than to other subjects because they are uncertain with regard to the selection and application of the theorems and principles involved It is also often necessary for students to discover those tricks not revealed in their texts or review books that make it possible to solve problems easily Students must usually resort to methods of trial and error to discover these tricks therefore finding out that they may sometimes spend several hours to solve a single problem When reviewing the exercises in classrooms instructors usually request students to take turns in writing solutions on the boards and explaining them to the class Students often find it difficult to explain in a manner that holds the interest of the class and enables the remaining students to follow the material written on the boards The remaining students in the class are thus too occupied with copying the material off the boards to follow the professor's explanations This book is intended to aid students in accounting overcome the difficulties described by supplying detailed illustrations of the solution methods that are usually not apparent to students Solution methods are illustrated by problems that have been selected from those most often assigned for class work and given on examinations The problems are arranged in order of complexity to enable students to learn and understand a particular topic by reviewing the problems in sequence The problems are illustrated with detailed step by step explanations to save the students large amounts of time that is often needed to fill in the gaps that are usually found between steps of illustrations in textbooks or review outline books The staff of REA considers accounting a subject that is best learned by allowing students to view the methods of analysis and solution techniques This learning approach is similar to that

practiced in various scientific laboratories particularly in the medical fields In using this book students may review and study the illustrated problems at their own pace students are not limited to the time such problems receive in the classroom When students want to look up a particular type of problem and solution they can readily locate it in the book by referring to the index that has been extensively prepared It is also possible to locate a particular type of problem by glancing at just the material within the boxed portions Each problem is numbered and surrounded by a heavy black border for speedy identification

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*Journal of Accountancy*, 1930      **C.P.A. Review Answers, Covering Questions and Problems Presented in Book Entitled C.P.A. Review** Clem Wetzell Collins, 1928      **Accounting Problems: Advanced** Charles Forest Rittenhouse, Atlee Lane Percy, 1924      **Financial Accounting** R.L. Gupta, V.K. Gupta, 2021-12-15

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