

## Chapter 1: Introduction to Accounting and Business

(c)

### Richard's Catering Company Balance Sheet March 31

| <u>Assets</u>       |                  | <u>Liabilities</u>    |                  |
|---------------------|------------------|-----------------------|------------------|
| Cash                | \$ 23,840        | Accounts payable      | \$ 10,250        |
| Accounts receivable | 45,950           |                       |                  |
| Prepaid insurance   | 3,000            | <u>Owner's Equity</u> |                  |
| Supplies            | 900              | Richard Cook, capital | 148,840          |
| Land                | <u>85,400</u>    | Total liabilities and |                  |
| Total assets        | <u>\$159,090</u> | owner's equity        | <u>\$159,090</u> |

***DIFFICULTY:***

Challenging

Bloom's: Applying

***LEARNING OBJECTIVES:***

ACCT.WARD.16.01-05 - 01-05

***ACCREDITING STANDARDS:***

ACCT.ACBSP.APC.09 - Financial Statements

ACCT.AICPA.FN.03 - Measurement

BUSPROG: Analytic

186. Harris Designers began operations on April 1. The financial statements for Harris Designers are shown below for the month ended April 30, (the first month of operations). Determine the missing amounts for letters (a) through (e).

### Harris Designers Income Statement For the Month Ended April 30

|                          |              |               |
|--------------------------|--------------|---------------|
| Fees earned              |              | \$27,000      |
| Operating expenses:      |              |               |
| Wages expense            | \$5,250      |               |
| Rent expense             | (a)          |               |
| Supplies expense         | 4,600        |               |
| Utilities expense        | 400          |               |
| Miscellaneous expense    | <u>1,250</u> |               |
| Total operating expenses |              | <u>(b)</u>    |
| Net income               |              | <u>\$ (c)</u> |

### Harris Designers Statement of Owner's Equity For the Month Ended April 30

|                                |              |                 |
|--------------------------------|--------------|-----------------|
| Lori Harris, capital, April 1  |              | \$ 0            |
| Investment on April 1          | \$35,000     |                 |
| Net income for April           | <u>(d)</u>   |                 |
|                                | \$ (e)       |                 |
| Less withdrawals               | <u>6,000</u> |                 |
| Increase in owner's equity     |              | <u>(f)</u>      |
| Lori Harris, capital, April 30 |              | <u>\$38,100</u> |

# Warren Reeve Duchac Accounting 23e Test Bank

**Xiaolong Qi**



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