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# Accounting I - Mrs. Talbot's Web Page - Google Sites

10-3A: Recording Sales and Cash Receipts Transactions: Selected transactions completed by Clearwater Company during November of the current year are listed below.

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The work sheet for Lighting Center, Inc., for the year ended December 31 of the current year and forms for completing this problem are given in the Working Papers. Instructions: Prepare an income statement.

# **Working Papers - Aplia**

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c. Wages Expense 2,700 Wages Payable 2,700 Accrued wages. d. Unearned Rent 3,000 Rent Revenue 3,000 Rent earned ( $$9,000 \div 3$  months). e. Depreciation Expense 3,200 Accumulated Depreciation—Equipment 3,200 Depreciation expense. 2. Adjusting entries are a planned part of the accounting process to update the accounts.

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