

CHAPTER 2

The Recording Process

ANSWERS TO QUESTIONS

1. A T account has the following parts: (a) the title, (b) the left or debit side, and (c) the right or credit side.
2. Disagree. The terms debit and credit mean left and right respectively.
3. Jeff is incorrect. The double-entry system merely records the dual effect of a transaction on the accounting equation. A transaction is not recorded twice; it is recorded once, with a dual effect.
4. Maria is incorrect. A debit balance only means that debit amounts exceed credit amounts in an account. Conversely, a credit balance only means that credit amounts are greater than debit amounts in an account. Thus, a debit or credit balance is neither favorable nor unfavorable.
5.
 - (a) Asset accounts are increased by debits and decreased by credits.
 - (b) Liability accounts are decreased by debits and increased by credits.
 - (c) Revenues and owner's capital are increased by credits and decreased by debits. Expenses and owner's drawing are increased by debits and decreased by credits.
6.
 - (a) Accounts Receivable—debit balance.
 - (b) Cash—debit balance.
 - (c) Owner's Drawing—debit balance.
 - (d) Accounts Payable—credit balance.
 - (e) Service Revenue—credit balance.
 - (f) Salaries Expense—debit balance.
 - (g) Owner's Capital—credit balance.
7.
 - (a) Accounts Receivable—asset—debit balance.
 - (b) Accounts Payable—liability—credit balance
 - (c) Equipment—asset—debit balance.
 - (d) Owner's Drawing—owner's equity—debit balance.
 - (e) Supplies—asset—debit balance.
8.
 - (a) Debit Supplies and credit Accounts Payable.
 - (b) Debit Cash and credit Notes Payable.
 - (c) Debit Salaries Expense and credit Cash.
9.
 - (1) Cash—both debit and credit entries.
 - (2) Accounts Receivable—both debit and credit entries.
 - (3) Owner's Drawing—debit entries only.
 - (4) Accounts Payable—both debit and credit entries.
 - (5) Salaries Expense—debit entries only.
 - (6) Service Revenue—credit entries only.

Questions Chapter 2 (Continued)

10. The basic steps in the recording process are:
- (1) Analyze each transaction for its effect on the accounts.
 - (2) Enter the transaction information in a journal.
 - (3) Transfer the journal information to the appropriate accounts in the ledger.
11. The advantages of using the journal in the recording process are:
- (1) It discloses in one place the complete effects of a transaction.
 - (2) It provides a chronological record of all transactions.
 - (3) It helps to prevent or locate errors because the debit and credit amounts for each entry can be easily compared.
12. (a) The debit should be entered first.
(b) The credit should be indented.
13. When three or more accounts are required in one journal entry, the entry is referred to as a compound entry. An example of a compound entry is the purchase of equipment, part of which is paid for with cash and the remainder is on account.
14. (a) No, debits and credits should not be recorded directly in the ledger.
(b) The advantages of using the journal are:
1. It discloses in one place the complete effects of a transaction.
 2. It provides a chronological record of all transactions.
 3. It helps to prevent or locate errors because the debit and credit amounts for each entry can be easily compared.
15. The advantage of the last step in the posting process is to indicate that the item has been posted.
16. (a) Cash..... 9,000
Hector Molina, Capital..... 9,000
(Invested cash in the business)
- (b) Prepaid Insurance..... 800
Cash..... 800
(Paid one-year insurance policy)
- (c) Supplies 2,000
Accounts Payable 2,000
(Purchased supplies on account)
- (d) Cash..... 7,500
Service Revenue..... 7,500
(Received cash for services rendered)
17. (a) The entire group of accounts maintained by a company, including all the asset, liability, and owner's equity accounts, is referred to collectively as the ledger.
(b) A chart of accounts is a list of accounts and the account numbers that identify their location in the ledger. The chart of accounts is important, particularly for a company that has a large number of accounts, because it helps organize the accounts and define the level of detail that a company desires in its accounting system.

Questions Chapter 2 (Continued)

- 18.** A trial balance is a list of accounts and their balances at a given time. The primary purpose of a trial balance is to prove (check) that the debits equal the credits after posting. A trial balance also facilitates the discovery of errors in journalizing and posting. In addition, it is useful in preparing financial statements.
- 19.** No, Jim is not correct. The proper sequence is as follows:
- (b) Business transaction occurs.
 - (c) Information entered in the journal.
 - (a) Debits and credits posted to the ledger.
 - (e) Trial balance is prepared.
 - (d) Financial statements are prepared.
- 20.** (a) The trial balance would balance.
(b) The trial balance would not balance.
- 21.** The normal balances are Cash debit, Accounts Payable credit, and Interest Expense debit.

SOLUTIONS TO BRIEF EXERCISES

BRIEF EXERCISE 2-1

	(a) Debit Effect	(b) Credit Effect	(c) Normal Balance
1. Accounts Payable	Decrease	Increase	Credit
2. Advertising Expense	Increase	Decrease	Debit
3. Service Revenue	Decrease	Increase	Credit
4. Accounts Receivable	Increase	Decrease	Debit
5. A. J. Ritter, Capital	Decrease	Increase	Credit
6. A. J. Ritter, Drawing	Increase	Decrease	Debit

BRIEF EXERCISE 2-2

	Account Debited	Account Credited
June 1	Cash	Hank Norris, Capital
2	Equipment	Accounts Payable
3	Rent Expense	Cash
12	Accounts Receivable	Service Revenue

BRIEF EXERCISE 2-3

June 1	Cash.....	5,000	
	Hank Norris, Capital		5,000
2	Equipment.....	900	
	Accounts Payable.....		900
3	Rent Expense.....	800	
	Cash		800
12	Accounts Receivable	300	
	Service Revenue		300

BRIEF EXERCISE 2-4

The basic steps in the recording process are:

1. **Analyze each transaction. In this step, business documents are examined to determine the effects of the transaction on the accounts.**
2. **Enter each transaction in a journal. This step is called journalizing and it results in making a chronological record of the transactions.**
3. **Transfer journal information to ledger accounts. This step is called posting. Posting makes it possible to accumulate the effects of journalized transactions on individual accounts.**

BRIEF EXERCISE 2-5

	(a) <u>Effect on Accounting Equation</u>	(b) <u>Debit-Credit Analysis</u>
Aug. 1	The asset Cash is increased; the owner's equity account T. J. Carlin, Capital is increased.	Debits increase assets: debit Cash \$8,000. Credits increase owner's equity: credit T. J. Carlin, Capital \$8,000.
4	The asset Prepaid Insurance is increased; the asset Cash is decreased.	Debits increase assets: debit Prepaid Insurance \$1,800. Credits decrease assets: credit Cash \$1,800.
16	The asset Cash is increased; the revenue Service Revenue is increased.	Debits increase assets: debit Cash \$800. Credits increase revenues: credit Service Revenue \$800.
27	The expense Salaries Expense is increased; the asset Cash is decreased.	Debits increase expenses: debit Salaries Expense \$1,000. Credits decrease assets: credit Cash \$1,000.

BRIEF EXERCISE 2-6

Aug. 1	Cash	8,000	
	T. J. Carlin, Capital		8,000
4	Prepaid Insurance	1,800	
	Cash.....		1,800
16	Cash	800	
	Service Revenue.....		800
27	Salaries Expense.....	1,000	
	Cash.....		1,000

BRIEF EXERCISE 2-7

Cash		Service Revenue	
5/12	2,400	5/5	5,000
5/15	3,000	5/15	3,000
Ending Bal.	5,400	Ending Bal.	8,000

Accounts Receivable			
5/5	5,000	5/12	2,400
Ending Bal.	2,600		

BRIEF EXERCISE 2-8

Cash					
Date	Explanation	Ref.	Debit	Credit	Balance
May 12		J1	2,400		2,400
15		J1	3,000		5,400

BRIEF EXERCISE 2-8 (Continued)

Accounts Receivable

Date	Explanation	Ref.	Debit	Credit	Balance
May 5		J1	5,000		5,000
12		J1		2,400	2,600

Service Revenue

Date	Explanation	Ref.	Debit	Credit	Balance
May 5		J1		5,000	5,000
15		J1		3,000	8,000

BRIEF EXERCISE 2-9

CLELAND COMPANY Trial Balance June 30, 2010

	<u>Debit</u>	<u>Credit</u>
Cash.....	\$ 8,800	
Accounts Receivable	3,000	
Equipment.....	17,000	
Accounts Payable.....		\$ 9,000
Cleland, Capital.....		20,000
Cleland, Drawing	1,200	
Service Revenue.....		8,000
Salaries Expense	6,000	
Rent Expense.....	1,000	
	<u>\$37,000</u>	<u>\$37,000</u>

BRIEF EXERCISE 2-10

KWUN COMPANY Trial Balance December 31, 2010

	<u>Debit</u>	<u>Credit</u>
Cash	\$14,800	
Prepaid Insurance	3,500	
Accounts Payable		\$ 3,000
Unearned Revenue		2,200
P. Kwun, Capital		13,000
P. Kwun, Drawing	4,500	
Service Revenue		25,600
Salaries Expense	18,600	
Rent Expense	2,400	
	<u>\$43,800</u>	<u>\$43,800</u>

SOLUTIONS FOR DO IT! REVIEW EXERCISES

DO IT! 2-1

Josh would likely need the following accounts in which to record the transactions necessary to ready his photography studio for opening day:

Cash (debit balance)	Photography Equipment
Photography Supplies	(debit balance)
(debit balance)	Accounts Payable (credit balance)
Notes Payable (credit balance)	J. Borke, Capital (credit balance)

DO IT! 2-2

Each transaction that is recorded is entered in the general journal. The three activities would be recorded as follows:

- | | | | |
|----|---|-------|-------|
| 1. | Cash..... | 8,000 | |
| | J. Borke, Capital..... | | 8,000 |
| 2. | Photography Supplies..... | 1,100 | |
| | Cash..... | | 400 |
| | Accounts Payable..... | | 700 |
| 3. | No entry because no transaction has occurred. | | |

DO IT! 2-3

Cash			
4/1	1,600	4/16	600
4/3	3,400	4/20	300
4/30	4,100		

DO IT! 2-4

BOARDIN' COMPANY
Trial Balance
December 31, 2010

	<u>Debit</u>	<u>Credit</u>
Cash	\$ 6,000	
Accounts Receivable	8,000	
Supplies	5,000	
Equipment	80,000	
Notes Payable		\$ 20,000
Accounts Payable		11,000
Salaries Payable		3,000
Hawk, Capital		25,000
Hawk, Drawing	8,000	
Service Revenue		88,000
Supplies Expense	2,000	
Salaries Expense	38,000	
	<u>\$147,000</u>	<u>\$147,000</u>

SOLUTIONS TO EXERCISES

EXERCISE 2-1

1. **False.** An account is an accounting record of a specific asset, *liability*, or owner's equity item.
2. **True.**
3. **False.** Each asset, liability, and *owner's* equity item *has a separate account*.
4. **True.**
5. **False.** A simple form of an account consisting of just the account title, the left side, and the right side, is called a t-account.

EXERCISE 2-2

<u>Transaction</u>	<u>Account Debited</u>				<u>Account Credited</u>			
	(a) Basic Type	(b) Specific Account	(c) Effect	(d) Normal Balance	(a) Basic Type	(b) Specific Account	(c) Effect	(d) Normal Balance
Jan. 2	Asset	Cash	Increase	Debit	Owner's Equity	B. Boyce, Capital	Increase	Credit
3	Owner's Equity	Advertising Expense	Increase	Debit	Asset	Cash	Decrease	Debit
9	Asset	Equipment	Increase	Debit	Asset	Cash	Decrease	Debit
11	Asset	Accounts Receivable	Increase	Debit	Owner's Equity	Service Revenue	Increase	Credit
16	Liability	Supplies	Increase	Debit	Asset	Account Payable	Increase	Credit
20	Asset	Cash	Increase	Debit	Asset	Accounts Receivable	Decrease	Debit
23	Liability	Accounts Payable	Decrease	Credit	Asset	Cash	Decrease	Debit
28	Owner's Equity	B. Boyce, Drawing	Increase	Debit	Asset	Cash	Decrease	Debit

EXERCISE 2-3

General Journal				J1
Date	Account Titles and Explanation	Ref.	Debit	Credit
Jan. 2	Cash		20,000	
	B. Boyce, Capital			20,000
3	Advertising Expense		500	
	Cash			500
9	Equipment		7,000	
	Cash			7,000
11	Accounts Receivable		2,300	
	Service Revenue			2,300
16	Supplies		700	
	Accounts Payable			700
20	Cash		1,100	
	Accounts Receivable			1,100
23	Accounts Payable		400	
	Cash			400
28	B. Boyce, Drawing		1,200	
	Cash			1,200

EXERCISE 2-4

- Oct. 1 **Debits increase assets: debit Cash \$15,000.**
 Credits increase owner's equity: credit Pete Hanshew, Capital \$15,000.
- 2 **No transaction.**
- 3 **Debits increase assets: debit Office Furniture \$1,900.**
 Credits increase liabilities: credit Accounts Payable \$1,900.

EXERCISE 2-4 (Continued)

- Oct. 6 Debits increase assets: debit Accounts Receivable \$3,200.
 Credits increase revenues: credit Service Revenue \$3,200.
- 27 Debits decrease liabilities: debit Accounts Payable \$700.
 Credits decrease assets: credit Cash \$700.
- 30 Debits increase expenses: debit Salaries Expense \$2,500.
 Credits decrease assets: credit Cash \$2,500.

EXERCISE 2-5

General Journal				
Date	Account Titles and Explanation	Ref.	Debits	Credit
Oct. 1	Cash..... Pete Hanshew, Capital		15,000	15,000
2	No entry.			
3	Office Furniture Accounts Payable		1,900	1,900
6	Accounts Receivable Service Revenue.....		3,200	3,200
27	Accounts Payable Cash.....		700	700
30	Salaries Expense Cash.....		2,500	2,500

EXERCISE 2-6

- (a) **Assets = Liabilities + Owners' Equity**
- | | | | |
|----|---|---|--------------|
| 1. | + | + | (Investment) |
| 2. | – | – | (Expense) |
| 3. | + | + | (Revenue) |
| 4. | – | – | (Drawings) |

(b)	1.	Cash.....	4,000	
		A. Rowand, Capital		4,000
	2.	Rent Expense.....	1,100	
		Cash.....		1,100
	3.	Accounts Receivable	5,200	
		Consulting Revenue.....		5,200
	4.	A. Rowand, Drawing.....	700	
		Cash.....		700

EXERCISE 2-7

- (a)
1. Increase the asset Cash, increase the liability Notes Payable.
 2. Increase the asset Computer, decrease the asset Cash.
 3. Increase the asset Supplies, increase the liability Accounts Payable.
- (b)
- | | | | |
|----|------------------------|-------|-------|
| 1. | Cash..... | 5,000 | |
| | Notes Payable..... | | 5,000 |
| 2. | Computer | 2,500 | |
| | Cash..... | | 2,500 |
| 3. | Supplies | 700 | |
| | Accounts Payable | | 700 |

EXERCISE 2-8

1. False. The general ledger contains all the asset, liability, *and owner's equity* accounts.
2. True.
3. False. The accounts in the general ledger are arranged in *financial statement order*: first the assets, then the liabilities, owner's capital, owner's drawing, revenues, and expenses.
4. True.
5. False. The general ledger is not a book of original entry; transactions are first recorded in the general journal, then in the general ledger.

EXERCISE 2-9

(a)

Cash			
Aug. 1	6,000	Aug. 12	1,000
10	1,700		
31	1,500		
Bal.	8,200		

Notes Payable		
	Aug. 12	3,000

Zion Abalos, Capital		
	Aug. 1	6,000

Accounts Receivable			
Aug. 25	2,500	Aug. 31	1,500
Bal.	1,000		

Service Revenue		
	Aug. 10	1,700
	25	2,500
	Bal.	4,200

Office Equipment	
Aug. 12	4,000

(b)

ZION ABALOS, INVESTMENT BROKER
Trial Balance
August 31, 2010

	<u>Debit</u>	<u>Credit</u>
Cash	\$ 8,200	
Accounts Receivable	1,000	
Office Equipment	4,000	
Notes Payable.....		\$ 3,000
Zion Abalos, Capital.....		6,000
Service Revenue		4,200
	<u>\$13,200</u>	<u>\$13,200</u>

EXERCISE 2-10**(a)**

General Journal				
Date	Account Titles and Explanation	Ref.	Debit	Credit
Apr. 1	Cash.....		15,000	
	J. Simon, Capital			15,000
	(Owner's investment of cash in business)			
12	Cash.....		900	
	Service Revenue			900
	(Received cash for services provided)			
15	Salaries Expense		600	
	Cash			600
	(Paid salaries to date)			
25	Accounts Payable.....		1,500	
	Cash			1,500
	(Paid creditors on account)			
29	Cash.....		400	
	Accounts Receivable			400
	(Received cash in payment of account)			
30	Cash.....		1,000	
	Unearned Revenue.....			1,000
	(Received cash for future services)			

EXERCISE 2-10 (Continued)

(b) **SIMON LANDSCAPING COMPANY**
Trial Balance
April 30, 2010

	<u>Debit</u>	<u>Credit</u>
Cash	\$15,200	
Accounts Receivable	2,800	
Supplies	1,800	
Accounts Payable		\$ 300
Unearned Revenue.....		1,000
J. Simon, Capital		15,000
Service Revenue		4,100
Salaries Expense.....	600	
	<u>\$20,400</u>	<u>\$20,400</u>

EXERCISE 2-11

(a)

General Journal				J1
Date	Account Titles and Explanation	Ref.	Debit	Credit
Sept. 1	Cash	101	10,000	
	Tina Cordero, Capital	301		10,000
5	Equipment.....	157	12,000	
	Cash.....	101		5,000
	Accounts Payable	201		7,000
25	Accounts Payable	201	3,000	
	Cash.....	101		3,000
30	Tina Cordero, Drawing.....	306	500	
	Cash.....	101		500

EXERCISE 2-11 (Continued)**(b)**

Cash					No. 101
Date	Explanation	Ref.	Debit	Credit	Balance
Sept. 1		J1	10,000		10,000
5		J1		5,000	5,000
25		J1		3,000	2,000
30		J1		500	1,500

Equipment					No. 157
Date	Explanation	Ref.	Debit	Credit	Balance
Sept. 5		J1	12,000		12,000

Accounts Payable					No. 201
Date	Explanation	Ref.	Debit	Credit	Balance
Sept. 5		J1		7,000	7,000
25		J1	3,000		4,000

Tina Cordero, Capital					No. 301
Date	Explanation	Ref.	Debit	Credit	Balance
Sept. 1		J1		10,000	10,000

Tina Cordero, Drawing					No. 306
Date	Explanation	Ref.	Debit	Credit	Balance
Sept. 30		J1	500		500

EXERCISE 2-12

(a)	Oct. 1	Cash	5,000	
		Heerey, Capital		5,000
		(Owner's investment of cash in business)		
	10	Cash	650	
		Service Revenue		650
		(Received cash for services provided)		
	10	Cash	4,000	
		Notes Payable.....		4,000
		(Obtained loan from bank)		
	20	Cash	500	
		Accounts Receivable		500
		(Received cash in payment of account)		
	20	Accounts Receivable	940	
		Service Revenue		940
		(Billed clients for services provided)		

EXERCISE 2-12 (Continued)**(b)****HEEREY CO.
Trial Balance
October 31, 2010**

	<u>Debit</u>	<u>Credit</u>
Cash	\$ 9,200	
Accounts Receivable.....	1,240	
Supplies.....	400	
Furniture	2,000	
Notes Payable		\$ 4,000
Accounts Payable.....		500
Heerey, Capital.....		7,000
Heerey, Drawing.....	300	
Service Revenue		2,390
Store Wages Expense	500	
Rent Expense.....	250	
	<u>\$13,890</u>	<u>\$13,890</u>

EXERCISE 2-13

<u>Error</u>	<u>(a) In Balance</u>	<u>(b) Difference</u>	<u>(c) Larger Column</u>
1.	No	\$400	Debit
2.	Yes	—	—
3.	Yes	—	—
4.	No	300	Credit
5.	Yes	—	—
6.	No	18	Credit

EXERCISE 2-14

STAHL DELIVERY SERVICE Trial Balance July 31, 2010

	<u>Debit</u>	<u>Credit</u>
Cash (\$49,740 – Debit total without Cash \$39,830).....	\$ 9,910	
Accounts Receivable.....	4,220	
Prepaid Insurance.....	1,190	
Delivery Equipment	30,000	
Notes Payable		\$11,000
Accounts Payable		5,110
Salaries Payable.....		490
C. Stahl, Capital.....		26,780
C. Stahl, Drawing	420	
Service Revenue		6,360
Salaries Expense	2,660	
Repair Expense	580	
Gas and Oil Expense	450	
Insurance Expense	310	
	<u>\$49,740</u>	<u>\$49,740</u>

SOLUTIONS TO PROBLEMS

PROBLEM 2-1A

				J1
Date	Account Titles and Explanation	Ref.	Debit	Credit
Mar. 1	Cash.....		50,000	
	Arnold Nicholas, Capital.....			50,000
	(Owner's investment of cash in business)			
3	Land.....		23,000	
	Buildings		9,000	
	Equipment.....		6,000	
	Cash			38,000
	(Purchased Tee's Golf Land)			
5	Advertising Expense		1,600	
	Cash			1,600
	(Paid for advertising)			
6	Prepaid Insurance		1,480	
	Cash			1,480
	(Paid for one-year insurance policy)			
10	Equipment.....		2,600	
	Accounts Payable			2,600
	(Purchased equipment on account)			
18	Cash.....		800	
	Golf Revenue			800
	(Received cash for services provided)			
19	Cash.....		1,500	
	Unearned Revenue.....			1,500
	(Received cash for coupon books sold)			

PROBLEM 2-1A (Continued)

Date	Account Titles and Explanation	Ref.	Debit	Credit
Mar. 25	Arnold Nicholas, Drawing.....		2,000	
	Cash.....			2,000
	(Withdrew cash for personal use)			
30	Salaries Expense.....		600	
	Cash.....			600
	(Paid salaries)			
30	Accounts Payable		2,600	
	Cash.....			2,600
	(Paid creditor on account)			
31	Cash		500	
	Golf Revenue			500
	(Received cash for services provided)			

PROBLEM 2-2A

(a)

				J1
Date	Account Titles and Explanation	Ref.	Debit	Credit
Apr. 1	Cash.....	101	40,000	
	Maria Juarez, Capital	301		40,000
	(Owner's investment of cash in business)			
1	No entry—not a transaction.			
2	Rent Expense.....	729	1,000	
	Cash	101		1,000
	(Paid monthly office rent)			
3	Supplies.....	126	4,000	
	Accounts Payable	201		4,000
	(Purchased supplies on account from Smile Company)			
10	Accounts Receivable	112	5,100	
	Service Revenue	400		5,100
	(Billed clients for services provided)			
11	Cash.....	101	1,000	
	Unearned Revenue.....	205		1,000
	(Received cash for future service)			
20	Cash.....	101	2,100	
	Service Revenue	400		2,100
	(Received cash for services provided)			
30	Salaries Expense	726	2,400	
	Cash	101		2,400
	(Paid monthly salary)			

PROBLEM 2-2A (Continued)

Date	Account Titles and Explanation	Ref.	Debits	Credit
Apr. 30	Accounts Payable.....	201	1,600	
	Cash.....	101		1,600
	(Paid Smile Company on account)			

(b)

Cash No. 101

Date	Explanation	Ref.	Debit	Credit	Balance
Apr. 1		J1	40,000		40,000
2		J1		1,000	39,000
11		J1	1,000		40,000
20		J1	2,100		42,100
30		J1		2,400	39,700
30		J1		1,600	38,100

Accounts Receivable No. 112

Date	Explanation	Ref.	Debit	Credit	Balance
Apr. 10		J1	5,100		5,100

Supplies No. 126

Date	Explanation	Ref.	Debit	Credit	Balance
Apr. 3		J1	4,000		4,000

Accounts Payable No. 201

Date	Explanation	Ref.	Debit	Credit	Balance
Apr. 3		J1		4,000	4,000
30		J1	1,600		2,400

Unearned Revenue No. 205

Date	Explanation	Ref.	Debit	Credit	Balance
Apr. 11		J1		1,000	1,000

PROBLEM 2-2A (Continued)

Maria Juarez, Capital					No. 301
Date	Explanation	Ref.	Debit	Credit	Balance
Apr. 1		J1		40,000	40,000

Service Revenue					No. 400
Date	Explanation	Ref.	Debit	Credit	Balance
Apr. 10		J1		5,100	5,100
20		J1		2,100	7,200

Salaries Expense					No. 726
Date	Explanation	Ref.	Debit	Credit	Balance
Apr. 30		J1	2,400		2,400

Rent Expense					No. 729
Date	Explanation	Ref.	Debit	Credit	Balance
Apr. 2		J1	1,000		1,000

(c) **MARIA JUAREZ, DENTIST**
Trial Balance
April 30, 2010

	Debit	Credit
Cash	\$38,100	
Accounts Receivable	5,100	
Supplies	4,000	
Accounts Payable		\$ 2,400
Unearned Revenue		1,000
Maria Juarez, Capital		40,000
Service Revenue		7,200
Salaries Expense	2,400	
Rent Expense	1,000	
	<u>\$50,600</u>	<u>\$50,600</u>

PROBLEM 2-3A

(a)

Trans.	Account Titles and Explanation	Debit	Credit
1.	Cash	50,000	
	Eric Clapton, Capital		50,000
2.	No entry—Not a transaction.		
3.	Prepaid Rent	24,000	
	Cash		24,000
4.	Furniture & Equipment	30,000	
	Cash		10,000
	Accounts Payable		20,000
5.	Prepaid Insurance	1,800	
	Cash		1,800
6.	Office Supplies	500	
	Cash		500
7.	Office Supplies	1,500	
	Accounts Payable		1,500
8.	Cash	8,000	
	Accounts Receivable	12,000	
	Service Revenue		20,000
9.	Accounts Payable	400	
	Cash		400
10.	Cash	3,000	
	Accounts Receivable		3,000
11.	Utility Expense	200	
	Accounts Payable		200

PROBLEM 2-3A (Continued)

Trans.	Account Titles and Explanation	Debit	Credit
12.	Salaries Expense	5,600	
	Cash		5,600

(b)

Cash			
(1)	50,000		
		(3)	24,000
		(4)	10,000
		(5)	1,800
		(6)	500
(8)	8,000		
		(9)	400
(10)	3,000		
		(12)	5,600
	18,700		

Furniture & Equipment			
(4)	30,000		
	30,000		

Accounts Payable			
		(4)	20,000
		(7)	1,500
(9)	400		
		(11)	200
			21,300

Accounts Receivable			
(8)	12,000		
		(10)	3,000
	9,000		

Eric Clapton, Capital			
		(1)	50,000
			50,000

Office Supplies			
(6)	500		
(7)	1,500		
	2,000		

Service Revenue			
		(8)	20,000
			20,000

Prepaid Insurance			
(5)	1,800		
	1,800		

Salaries Expense			
(12)	5,600		
	5,600		

Prepaid Rent			
(3)	24,000		
	24,000		

Utility Expense			
(11)	200		
	200		

PROBLEM 2-3A (Continued)

(c) SLOWHAND SERVICES
Trial Balance
May 31, 2010

	Debit	Credit
Cash	\$18,700	
Accounts Receivable	9,000	
Office Supplies	2,000	
Prepaid Insurance	1,800	
Prepaid Rent	24,000	
Furniture & Equipment	30,000	
Accounts Payable		\$21,300
Eric Clapton, Capital		50,000
Service Revenue		20,000
Salaries Expense.....	5,600	
Utility Expense	200	
	<u>\$91,300</u>	<u>\$91,300</u>

PROBLEM 2-4A

BILL BELLICHEK CO.
Trial Balance
June 30, 2010

	<u>Debit</u>	<u>Credit</u>
Cash (\$2,840 + \$270)	\$ 3,110	
Accounts Receivable (\$3,231 – \$270)	2,961	
Supplies (\$800 – \$340)	460	
Equipment (\$3,000 + \$340)	3,340	
Accounts Payable (\$2,666 – \$206 – \$260)		\$ 2,200
Unearned Revenue		1,200
B. Bellichek, Capital		9,000
B. Bellichek, Drawing (\$800 + \$500)	1,300	
Service Revenue (\$2,380 + \$801)		3,181
Salaries Expense (\$3,400 + \$600 – \$500)	3,500	
Office Expense.....	910	
	<u>\$15,581</u>	<u>\$15,581</u>

PROBLEM 2-5A

(a) & (c)

Cash					No. 101
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Date	Explanation	Ref.	Debit	Credit	Balance
Mar. 1	Balance	✓			9,000
2		J1		1,500	7,500
9		J1	4,000		11,500
10		J1		4,100	7,400
12		J1		450	6,950
20		J1	5,000		11,950
20		J1		2,000	9,950
31		J1		2,500	7,450
31		J1	450		7,900
31		J1	9,000		16,900

Accounts Receivable					No. 112
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Date	Explanation	Ref.	Debit	Credit	Balance
Mar. 31		J1	450		450

Land					No. 140
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Date	Explanation	Ref.	Debit	Credit	Balance
Mar. 1	Balance	✓			24,000

Buildings					No. 145
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Date	Explanation	Ref.	Debit	Credit	Balance
Mar. 1	Balance	✓			10,000

Equipment					No. 157
------------------	--	--	--	--	----------------

Date	Explanation	Ref.	Debit	Credit	Balance
Mar. 1	Balance	✓			10,000

PROBLEM 2-5A (Continued)**Accounts Payable****No. 201**

Date	Explanation	Ref.	Debit	Credit	Balance
Mar. 1	Balance	✓			7,000
2		J1		2,000	9,000
10		J1	4,100		4,900

J. Micheals, Capital**No. 301**

Date	Explanation	Ref.	Debit	Credit	Balance
Mar. 1	Balance	✓			46,000

Admission Revenue**No. 405**

Date	Explanation	Ref.	Debit	Credit	Balance
Mar. 9		J1		4,000	4,000
20		J1		5,000	9,000
31		J1		9,000	18,000

Concession Revenue**No. 406**

Date	Explanation	Ref.	Debit	Credit	Balance
Mar.31		J1		900	900

Advertising Expense**No. 610**

Date	Explanation	Ref.	Debit	Credit	Balance
Mar.12		J1	450		450

Film Rental Expense**No. 632**

Date	Explanation	Ref.	Debit	Credit	Balance
Mar. 2		J1	3,500		3,500
20		J1	2,000		5,500

PROBLEM 2-5A (Continued)

Salaries Expense

No. 726

Date	Explanation	Ref.	Debit	Credit	Balance
Mar. 31		J1	2,500		2,500

(b)

J1

Date	Account Titles and Explanation	Ref.	Debit	Credit
Mar. 2	Film Rental Expense.....	632	3,500	
	Accounts Payable.....	201		2,000
	Cash.....	101		1,500
	(Rented films for cash and on account)			
3	No entry.			
9	Cash.....	101	4,000	
	Admission Revenue	405		4,000
	(Received cash for services provided)			
10	Accounts Payable (\$2,000 + \$2,100)	201	4,100	
	Cash.....	101		4,100
	(Paid creditors on account)			
11	No entry.			
12	Advertising Expense	610	450	
	Cash.....	101		450
	(Paid advertising expense)			
20	Cash.....	101	5,000	
	Admission Revenue	405		5,000
	(Received cash for services provided)			
20	Film Rental Expense.....	632	2,000	
	Cash.....	101		2,000
	(Paid film rental)			

PROBLEM 2-5A (Continued)

Date	Account Titles and Explanation	Ref.	Debit	Credit
Mar. 31	Salaries Expense	726	2,500	
	 Cash	101		2,500
	 (Paid salaries expense)			
31	Cash.....	101	450	
	 Accounts Receivable	112	450	
	 Concession Revenue	406		900
	 (15% X \$6,000)			
	 (Received cash and balance			
	 on account for concession			
	 revenue)			
31	Cash.....	101	9,000	
	 Admission Revenue	405		9,000
	 (Received cash for services			
	 provided)			

(d)

JOSIE THEATER **Trial Balance** **March 31, 2010**

	Debit	Credit
Cash.....	\$16,900	
Accounts Receivable	450	
Land	24,000	
Buildings	10,000	
Equipment.....	10,000	
Accounts Payable.....		\$ 4,900
J. Micheals, Capital		46,000
Admission Revenue		18,000
Concession Revenue		900
Advertising Expense	450	
Film Rental Expense	5,500	
Salaries Expense	2,500	
	<u>\$69,800</u>	<u>\$69,800</u>

PROBLEM 2-1B

J1

Date	Account Titles and Explanation	Ref.	Debit	Credit
Apr. 1	Cash		40,000	
	 C. J. Mendez, Capital			40,000
	 (Owner's investment of cash			
	 in business)			
4	Land		30,000	
	 Cash			30,000
	 (Purchased land for cash)			
8	Advertising Expense		1,800	
	 Accounts Payable			1,800
	 (Incurred advertising			
	 expense on account)			
11	Salaries Expense		1,500	
	 Cash			1,500
	 (Paid salaries)			
12	No entry—Not a transaction.			
13	Prepaid Insurance		1,500	
	 Cash			1,500
	 (Paid for one-year			
	 insurance policy)			
17	C. J. Mendez, Drawing		1,000	
	 Cash			1,000
	 (Withdrew cash for personal			
	 use)			
20	Cash		5,700	
	 Admission Revenue			5,700
	 (Received cash for services			
	 provided)			

PROBLEM 2-1B (Continued)

Date	Account Titles and Explanation	Ref.	Debit	Credit
Apr. 25	Cash		2,500	
	 Unearned Admission Revenue			2,500
	 (Received cash for future services)			
30	Cash		8,900	
	 Admission Revenue			8,900
	 (Received cash for services provided)			
30	Accounts Payable		900	
	 Cash			900
	 (Paid creditor on account)			

PROBLEM 2-2B

(a)

J1

Date	Account Titles and Explanation	Ref.	Debit	Credit
Apr. 1	Cash	101	30,000	
	Jessica Alba, Capital	301		30,000
	(Owner's investment of cash in business)			
1	No entry—not a transaction.			
2	Rent Expense	729	800	
	Cash	101		800
	(Paid monthly office rent)			
3	Supplies	126	1,500	
	Accounts Payable	201		1,500
	(Purchased supplies on account from Angel Company)			
10	Accounts Receivable	112	1,200	
	Service Revenue	400		1,200
	(Billed clients for services provided)			
11	Cash	101	500	
	Unearned Revenue	205		500
	(Received cash for future service)			
20	Cash	101	1,500	
	Service Revenue	400		1,500
	(Received cash for services provided)			
30	Salaries Expense	726	2,000	
	Cash	101		2,000
	(Paid monthly salary)			

PROBLEM 2-2B (Continued)

Date	Account Titles and Explanation	Ref.	Debits	Credit
Apr. 30	Accounts Payable	201	600	
	Cash	101		600
	(Paid Angel Company on account)			

(b)

Cash **No. 101**

Date	Explanation	Ref.	Debit	Credit	Balance
Apr. 1		J1	30,000		30,000
2		J1		800	29,200
11		J1	500		29,700
20		J1	1,500		31,200
30		J1		2,000	29,200
30		J1		600	28,600

Accounts Receivable **No. 112**

Date	Explanation	Ref.	Debit	Credit	Balance
Apr. 10		J1	1,200		1,200

Supplies **No. 126**

Date	Explanation	Ref.	Debit	Credit	Balance
Apr. 3		J1	1,500		1,500

Accounts Payable **No. 201**

Date	Explanation	Ref.	Debit	Credit	Balance
Apr. 3		J1		1,500	1,500
30		J1	600		900

Unearned Revenue **No. 205**

Date	Explanation	Ref.	Debit	Credit	Balance
Apr. 11		J1		500	500

PROBLEM 2-2B (Continued)

Jessica Alba, Capital No. 301

Date	Explanation	Ref.	Debit	Credit	Balance
Apr. 1		J1		30,000	30,000

Service Revenue No. 400

Date	Explanation	Ref.	Debit	Credit	Balance
Apr. 10		J1		1,200	1,200
20		J1		1,500	2,700

Salaries Expense No. 726

Date	Explanation	Ref.	Debit	Credit	Balance
Apr. 30		J1	2,000		2,000

Rent Expense No. 729

Date	Explanation	Ref.	Debit	Credit	Balance
Apr. 2		J1	800		800

(c) **JESSICA ALBA, ARCHITECT**
Trial Balance
April 30, 2010

	Debit	Credit
Cash	\$28,600	
Accounts Receivable	1,200	
Supplies	1,500	
Accounts Payable		\$ 900
Unearned Revenue.....		500
Jessica Alba, Capital		30,000
Service Revenue		2,700
Salaries Expense.....	2,000	
Rent Expense	800	
	<u>\$34,100</u>	<u>\$34,100</u>

PROBLEM 2-3B

(a)

Trans.	Account Titles and Explanation	Debit	Credit
1.	Cash	100,000	
	Regis Philbin, Capital		100,000
2.	No entry—Not a transaction.		
3.	Prepaid Rent	36,000	
	Cash		36,000
4.	Furniture & Equipment	60,000	
	Cash		20,000
	Accounts Payable		40,000
5.	Prepaid Insurance	3,000	
	Cash		3,000
6.	Office Supplies	1,000	
	Cash		1,000
7.	Office Supplies	3,000	
	Accounts Payable		3,000
8.	Cash	10,000	
	Accounts Receivable	20,000	
	Service Revenue		30,000
9.	Accounts Payable	800	
	Cash		800
10.	Cash	5,000	
	Accounts Receivable		5,000
11.	Utility Expense	400	
	Accounts Payable		400

PROBLEM 2-3B (Continued)

Trans.	Account Titles and Explanation	Debit	Credit
12.	Salaries Expense.....	6,000	
	Cash.....		6,000

(b)

Cash			
(1)	100,000		
		(3)	36,000
		(4)	20,000
		(5)	3,000
		(6)	1,000
(8)	10,000		
		(9)	800
(10)	5,000		
		(12)	6,000
	48,200		

Accounts Receivable			
(8)	20,000		
		(10)	5,000
	15,000		

Office Supplies			
(6)	1,000		
(7)	3,000		
	4,000		

Prepaid Insurance			
(5)	3,000		
	3,000		

Prepaid Rent			
(3)	36,000		
	36,000		

Furniture & Equipment			
(4)	60,000		
	60,000		

Accounts Payable			
		(4)	40,000
		(7)	3,000
(9)	800		
		(11)	400
			42,600

Regis Philbin, Capital			
		(1)	100,000
			100,000

Service Revenue			
		(8)	30,000
			30,000

Salaries Expense			
(12)	6,000		
	6,000		

Utility Expense			
(11)	400		
	400		

PROBLEM 2-3B (Continued)

(c)

**PHILBIN SERVICES
Trial Balance
May 31, 2010**

	Debit	Credit
Cash	\$ 48,200	
Accounts Receivable.....	15,000	
Office Supplies.....	4,000	
Prepaid Insurance.....	3,000	
Prepaid Rent.....	36,000	
Furniture & Equipment.....	60,000	
Accounts Payable.....		\$ 42,600
Regis Philbin, Capital		100,000
Service Revenue		30,000
Salaries Expense	6,000	
Utility Expense	400	
	<u>\$172,600</u>	<u>\$172,600</u>

PROBLEM 2-4B

SYED MOIZ CO. Trial Balance June 30, 2010

	<u>Debit</u>	<u>Credit</u>
Cash (\$3,340 + \$360).....	\$ 3,700	
Accounts Receivable (\$2,731 – \$360)	2,371	
Supplies (\$1,200 – \$620).....	580	
Equipment (\$2,600 + \$620).....	3,220	
Accounts Payable (\$3,666 – \$306 – \$360).....		\$ 3,000
Unearned Revenue		1,100
S. Moiz, Capital.....		8,000
S. Moiz, Drawing (\$800 + \$600).....	1,400	
Service Revenue (\$2,480 + \$801).....		3,281
Salaries Expense (\$3,200 + \$700 – \$600).....	3,300	
Office Expense	810	
	<u>\$15,381</u>	<u>\$15,381</u>

PROBLEM 2-5B

(a) & (c)

Cash					No. 101
Date	Explanation	Ref.	Debit	Credit	Balance
Apr. 1	Balance	✓			6,000
2		J1		800	5,200
9		J1	2,800		8,000
10		J1		3,000	5,000
12		J1		500	4,500
25		J1	5,200		9,700
29		J1		2,000	7,700
30		J1	85		7,785
30		J1		900	6,885

Accounts Receivable					No. 112
Date	Explanation	Ref.	Debit	Credit	Balance
Apr. 30		J1	85		85

Prepaid Rentals					No. 136
Date	Explanation	Ref.	Debit	Credit	Balance
Apr. 30		J1	900		900

Land					No. 140
Date	Explanation	Ref.	Debit	Credit	Balance
Apr. 1	Balance	✓			10,000

Buildings					No. 145
Date	Explanation	Ref.	Debit	Credit	Balance
Apr. 1	Balance	✓			8,000

PROBLEM 2-5B (Continued)**Equipment** **No. 157**

Date	Explanation	Ref.	Debit	Credit	Balance
Apr. 1	Balance	✓			6,000

Accounts Payable **No. 201**

Date	Explanation	Ref.	Debit	Credit	Balance
Apr. 1	Balance	✓			2,000
10		J1	1,000		1,000
20		J1		1,000	2,000

Mortgage Payable **No. 275**

Date	Explanation	Ref.	Debit	Credit	Balance
Apr. 1	Balance	✓			8,000
10		J1	2,000		6,000

Tony Carpino, Capital **No. 301**

Date	Explanation	Ref.	Debit	Credit	Balance
Apr. 1	Balance	✓			20,000

Admission Revenue **No. 405**

Date	Explanation	Ref.	Debit	Credit	Balance
Apr. 9		J1		2,800	2,800
25		J1		5,200	8,000

Concession Revenue **No. 406**

Date	Explanation	Ref.	Debit	Credit	Balance
Apr. 30		J1		170	170

PROBLEM 2-5B (Continued)

Advertising Expense No. 610

Date	Explanation	Ref.	Debit	Credit	Balance
Apr. 12		J1	500		500

Film Rental Expense No. 632

Date	Explanation	Ref.	Debit	Credit	Balance
Apr. 2		J1	800		800
20		J1	1,000		1,800

Salaries Expense No. 726

Date	Explanation	Ref.	Debit	Credit	Balance
Apr. 29		J1	2,000		2,000

(b)

					J1
Date	Account Titles and Explanation	Ref.	Debit	Credit	
Apr. 2	Film Rental Expense	632	800		
	Cash.....	101		800	
	(Paid film rental)				
3	No entry—not a transaction.				
9	Cash.....	101	2,800		
	Admission Revenue	405		2,800	
	(Received cash for services provided)				
10	Mortgage Payable.....	275	2,000		
	Accounts Payable.....	201	1,000		
	Cash.....	101		3,000	
	(Made payments on mortgage and accounts payable)				

PROBLEM 2-5B (Continued)

Date	Account Titles and Explanation	Ref.	Debit	Credit
Apr. 11	No entry—not a transaction.			
12	Advertising Expense	610	500	
	Cash.....	101		500
	(Paid advertising expenses)			
20	Film Rental Expense	632	1,000	
	Accounts Payable.....	201		1,000
	(Rented film on account)			
25	Cash.....	101	5,200	
	Admission Revenue	405		5,200
	(Received cash for services provided)			
29	Salaries Expense	726	2,000	
	Cash.....	101		2,000
	(Paid salaries expense)			
30	Cash.....	101	85	
	Accounts Receivable	112	85	
	Concession Revenue	406		170
	(17% X \$1,000)			
	(Received cash and balance on account for concession revenue)			
30	Prepaid Rentals	136	900	
	Cash.....	101		900
	(Paid cash for future film rentals)			

PROBLEM 2-5B (Continued)

(d)

**LAKE THEATER
Trial Balance
April 30, 2010**

	Debit	Credit
Cash	\$ 6,885	
Accounts Receivable.....	85	
Prepaid Rentals.....	900	
Land	10,000	
Buildings	8,000	
Equipment	6,000	
Accounts Payable		\$ 2,000
Mortgage Payable		6,000
Tony Carpino, Capital.....		20,000
Admission Revenue		8,000
Concession Revenue		170
Advertising Expense	500	
Film Rental Expense.....	1,800	
Salaries Expense	2,000	
	<u>\$36,170</u>	<u>\$36,170</u>

(a)	(1)	(1)	(2)
Account	Increase Side	Decrease Side	Normal Balance
Accounts Payable	Credit	Debit	Credit
Accounts Receivable	Debit	Credit	Debit
Property, Plant, and Equipment	Debit	Credit	Debit
Income Taxes Payable	Credit	Debit	Credit
Interest Expense	Debit	Credit	Debit
Inventory	Debit	Credit	Debit

- (b)**
- 1. Cash is increased.**
 - 2. Cash is decreased.**
 - 3. Cash is decreased or Accounts Payable is increased.**

- (c)**
- 1. Cash is decreased.**
 - 2. Cash is decreased or Notes or Mortgage Payable is increased.**

(a)		PepsiCo		Coca-Cola	
1.	Inventory:	debit		1. Accounts Receivable:	debit
2.	Property, Plant, and Equipment:	debit		2. Cash and Cash Equivalents:	debit
3.	Accounts Payable:	credit		3. Cost of Goods Sold:	debit
4.	Interest Expense:	debit		4. Sales (revenue):	credit

(b) The following other accounts are ordinarily involved:

1. Increase in Accounts Receivable: Service Revenue or Sales is increased (credited).
2. Decrease in Wages Payable: Cash is decreased (credited).
3. Increase in Property, Plant, and Equipment: Notes Payable is increased (credited) or Cash is decreased (credited).
4. Increase in Interest Expense: Cash is decreased (credited).

The answer is dependent upon the company selected by the student.

(a)	May 1	Correct.		
	5	Cash	250	
		Lesson Revenue.....		250
	7	Cash	300	
		Unearned Boarding Revenue.....		300
	14	Office Equipment	800	
		Cash		800
	15	Lisa Ortega, Drawing	400	
		Cash		400
	20	Cash	184	
		Riding Revenue.....		184
	30	Correct.		
	31	Hay and Feed Supplies.....	1,700	
		Accounts Payable		1,700

(b) The errors in the entries of May 14 and 20 would prevent the trial balance from balancing.

(c)	Net income as reported.....		\$4,500
	Add: 5/15, Salaries expense (Lisa Ortega, Drawing)	\$ 400	
	5/31, Hay and feed expense (still on hand).....	<u>1,700</u>	<u>2,100</u>
			6,600
	Less: 5/7, Boarding revenue unearned.....		<u>300</u>
	Correct net income		<u>\$6,300</u>

(d)	Cash as reported		\$12,475
	Add: 5/20, Transposition error	\$ 36	
	5/31, Purchase on account	<u>1,700</u>	<u>1,736</u>
			<u>\$14,211</u>

Date: May 25, 2010

To: Accounting Instructor

From: Student

In the first transaction, bills totaling \$6,000 were sent to customers for services rendered. Therefore, the asset Accounts Receivable is increased \$6,000 and the revenue Service Revenue is increased \$6,000. Debits increase assets and credits increase revenues, so the journal entry is:

Accounts Receivable	6,000	
Service Revenue		6,000
(Bill customers for services provided)		

The \$6,000 amount is then posted to the debit side of the general ledger account Accounts Receivable and to the credit side of the general ledger account Service Revenue.

In the second transaction, \$2,000 was paid in salaries to employees. Therefore, the expense Salaries Expense is increased \$2,000 and the asset Cash is decreased \$2,000. Debits increase expenses and credits decrease assets, so the journal entry is:

Salaries Expense	2,000	
Cash		2,000
(Salaries paid)		

The \$2,000 amount is then posted to the debit side of the general ledger account Salaries Expense and to the credit side of the general ledger account Cash.

(a) The stakeholders in this situation are:

- ▶ Mary Jansen, assistant chief accountant.
- ▶ Users of the company's financial statements.
- ▶ The Casey Company.

(b) By adding \$1,000 to the Equipment account, that account total is intentionally misstated. By not locating the error causing the imbalance, some other account may also be misstated by \$1,000. If the amount of \$1,000 is determined to be immaterial, and the intent is not to commit fraud (cover up an embezzlement or other misappropriation of assets), Mary's action might not be considered unethical in the preparation of interim financial statements. However, if Mary is violating a company accounting policy by her action, then she is acting unethically.

(c) Mary's alternatives are:

1. Miss the deadline but find the error causing the imbalance.
2. Tell her supervisor of the imbalance and suffer the consequences.
3. Do as she did and locate the error later, making the adjustment in the next quarter.

- (a) Students' responses to this question will vary. It is important that the steps that they identify be as specific as possible, and clearly directed toward achieving their goal. You may wish to ask a follow-up question asking them to explain how each step will assist them in achieving their goal.
- (b) There are many sites on the Internet that provide information about preparing a résumé. For example, you can find extensive resources at: <http://www.rileyguide.com/resprep.html>. Many schools also have resources in their placement centers or writing labs. The Writing Center at Rensselaer Polytechnic Institute provides useful, concise information on its website at <http://www.rpi.edu/web/writingcenter/resume.html>. A wide variety of sample résumés can be found. For example, Monster.com provides samples for a wide variety of professions and situations at <http://content.monster.com/experts/resume/library/>.
- (c) As noted in the All About You feature in chapter 2 of the text, overstating accomplishments on a résumé can result in many problems. It is important to provide accurate and complete documentation of all relevant training, education, and employment experiences so as to provide assurance to the potential employer, and also to enable that employer to do follow-up work. If you say you have certain skills, such as computer skills, try to substantiate the claim with recognized proof of proficiency. Make sure that all addresses and phone numbers are accurate and up-to-date. Also, ensure that the people you use as references have a copy of your résumé and cover letter, and that they are informed that you are interviewing so they know to expect a call.
- (d) See the sample résumés provided in the websites above for various format options. You might also mention to students that there are electronic résumé templates available on the Internet.