

Mike Shaw began his contracting business, Mike Shaw Contractors, on April 1, 2017. The post-closing trial balance for Mike Shaw Contractors for April is down below. During May, Mike Shaw Contractors entered into the following transactions:

May 3.	Received cash from clients as an advance payment for services to be provided and recorded it as unearned fees, \$4,500.
5.	Received cash from clients on account, \$2,450.
9.	Paid cash for a newspaper advertisement, \$225.
13.	Paid Office Station Co. for part of the debt incurred on April 5, \$640.
15.	Recorded services provided on account for the period May 1–15, \$9,180.
16.	Paid part-time receptionist for two weeks' salary including the amount owed on April 30, \$750.
17.	Recorded cash from cash clients for fees earned during the period May 1–16, \$8,360.
Record the following transactions on Page 6 of the journal:	
20.	Purchased supplies on account, \$735.
21.	Recorded services provided on account for the period May 16–20, \$4,820.
25.	Recorded cash from cash clients for fees earned for the period May 17–23, \$7,900.
27.	Received cash from clients on account, \$9,520.
28.	Paid part-time receptionist for two weeks' salary, \$750.
30.	Paid telephone bill for May, \$260.
31.	Paid electricity bill for May, \$810.
31.	Recorded cash from cash clients for fees earned for the period May 26–31, \$3,300.
31.	Recorded services provided on account for the remainder of May, \$2,650.
31.	Mike Shaw withdrew \$10,500 for personal use.

Solutions Principles Of Accounting Comprehensive Problem

Jerry J. Weygandt



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