#### Quick Study 2-15

#### Vahn Landscaping Trial Balance January 31, 2017

Acct.	Account	Debit		Credit
No. 101	Cash	\$ 7.0	ion.	
163	Equipment	9,0		
233	Unearned revenue			\$ 2,000
301	Brea Vahn, capital			14,000
302	Brea Vahn, withdrawals	1.0	00	
401	Revenue			11,000
640	Rent expense	6,0	00	
690	Utilities expense	4.0	00	
	Totals	\$27.0	0.0	\$27,000

#### Quick Study 2-16

The correct answer is c. If a \$2,250 debit to Rent Expense is incorrectly posted as a credit, the effect is to understate the Rent Expense debit balance by \$4,500. This causes the Debit column total on the trial balance to be \$4,500 less than the Credit column total.

Quick Study 2-17

- Subtract total debits in the trial balance from total credits 24,250 - 21,550 = 2,700
- 2. Divide the difference by 9 2.700 + 9 = 300
- The quotient equals the difference between the two transposed numbers.
   300 is the difference between the two transposed numbers.
- The number of digits in the quotient tells us the location of the transposition Look for a difference of 3 between the third number from the right and the fourth number from the right.

Through a process of elimination, the incorrect value is Rent Expense for \$4,100. The correct value must be \$1,400.

Proof: Recalculate the trial balance replacing \$1,400 for the incorrect \$4,100 and the trial balance now balances at \$21,550.

# **Fundamental Accounting Principles Problem Solutions**

**RS Peters** 

**Fundamental Accounting Principles Problem Solutions:** 

Reviewing Fundamental Accounting Principles Problem Solutions: Unlocking the Spellbinding Force of Linguistics

In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is actually astonishing. Within the pages of "**Fundamental Accounting Principles Problem Solutions**," an enthralling opus penned by a very acclaimed wordsmith, readers attempt an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve to the book is central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

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