# > Communication Activity 4-1

Bods

In 150 words or fewer, explain the rationale for closing the remporary accounts.

## > Comprehensive Problem 1 for Chapters 1-4

Matthews Delivery Service completed the following transactions during December 2014:

Dec.	1	Matthews Delivery Service began operations by receiving \$6,000 cash and a truck with a fair value of \$20,000 from Robert Matthews. The business issued Matthews shares of common stock in exchange for this contribution.
	*	Paid \$600 cash for a 6-month insurance policy. The policy begins December 1.
	4	Paid \$300 cash for office supplies.
	1.2	Performed delivery services for a customer and received \$800 cash.
	15	Completed a large delivery job, billed the customer, \$1,500, and received a promise to collect the \$1,500 within one week.
	18	Paid employee salary, \$700.
	2:0	Received \$12,000 cash for performing delivery services.
	2.2	Collected \$600 in advance for delivery service to be performed later.
	25	
	27	Purchased fuel for the truck, paying \$200 with a company credit card. (Credit Accounts Payable)
	28	Performed delivery services on account, \$900.
	2:9	
	30	
	3/1	Cash dividends of \$3 and

# **Answer Key Financial Accounting Comprehensive Problem 4**

**D** Siedentop

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