

24e

ACCOUNTING

Warren • Reeve • Duchac

Example 1: Journalize 2-8 *Journalize Adjusting Entries for an Adjusted Trial Balance*

On January 1, the trial balance for the company shows a debit balance of \$10,000 in the Accounts Receivable account and a credit balance of \$10,000 in the Accounts Payable account. The trial balance is as follows:

Account	Debit	Credit
Accounts Receivable	10,000	
Accounts Payable		10,000
Total	10,000	10,000

Journalize Example 1-8

Using the following information, journalize the adjusting entries for the company for the year ended December 31, 2010.

1. The company has a credit balance of \$10,000 in the Accounts Payable account.

2. The company has a debit balance of \$10,000 in the Accounts Receivable account.

3. The company has a credit balance of \$10,000 in the Accounts Payable account.

4. The company has a debit balance of \$10,000 in the Accounts Receivable account.

5. The company has a credit balance of \$10,000 in the Accounts Payable account.

6. The company has a debit balance of \$10,000 in the Accounts Receivable account.

7. The company has a credit balance of \$10,000 in the Accounts Payable account.

8. The company has a debit balance of \$10,000 in the Accounts Receivable account.

9. The company has a credit balance of \$10,000 in the Accounts Payable account.

10. The company has a debit balance of \$10,000 in the Accounts Receivable account.

Practice Exercises

Exercise	Points	Exercise Description
1	100.00	Journalize adjusting entries for the company for the year ended December 31, 2010.
2	100.00	Journalize adjusting entries for the company for the year ended December 31, 2010.
3	100.00	Journalize adjusting entries for the company for the year ended December 31, 2010.
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5	100.00	Journalize adjusting entries for the company for the year ended December 31, 2010.
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Learning Objectives

- 1. Identify the characteristics of the accounting cycle.
- 2. Identify the steps in the accounting cycle.
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- 10. Identify the steps in the accounting cycle.

At a Glance 2

Journalize Adjusting Entries for an Adjusted Trial Balance

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Accounting 24e 24th Edition By Warren Reeve Duchac

Carl S. Warren



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