

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.

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

Adjusted Trial Balance (December 31, 2010)

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

Practice Exercises

Exercise	Points	Question
1-8	100.00	Journalize the adjusting entry for the company for the year ended December 31, 2010.
1-9	100.00	Journalize the adjusting entry for the company for the year ended December 31, 2010.
1-10	100.00	Journalize the adjusting entry for the company for the year ended December 31, 2010.
1-11	100.00	Journalize the adjusting entry for the company for the year ended December 31, 2010.
1-12	100.00	Journalize the adjusting entry for the company for the year ended December 31, 2010.
1-13	100.00	Journalize the adjusting entry for the company for the year ended December 31, 2010.
1-14	100.00	Journalize the adjusting entry for the company for the year ended December 31, 2010.
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Learning Objectives

- 1. Explain the importance of the accounting cycle in the accounting process.
- 2. Explain the importance of the accounting cycle in the accounting process.
- 3. Explain the importance of the accounting cycle in the accounting process.
- 4. Explain the importance of the accounting cycle in the accounting process.
- 5. Explain the importance of the accounting cycle in the accounting process.

At a Glance 2

Journalize the Adjusting Entries for an Adjusted Trial Balance

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Total	10,000	10,000

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**Carl S. Warren,James M.
Reeve,Jonathan Duchac**



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web a electrons b protons c neutrons d neutrino mcq the lines which are present in atomic emission spectrum are a brown b dark c bright d translucent mcq the