

24e

ACCOUNTING

Warren • Reeve • Duchac

Example 1: Journalize 2-8 *Journalize Adjusting Entries for an Accrual*

On January 1, the credit balance of Accounts Payable was \$10,000. During the year, the balance of Accounts Payable was \$10,000. On December 31, the balance of Accounts Payable was \$10,000. The adjusting entry for the year is as follows:

Journalize Example 1-8

Using the following T-account, journalize the adjusting entry for the year.

Accounts Payable		Cash	
10,000			
	10,000		
			10,000

Journalize Example 1-8

On January 1, the credit balance of Accounts Payable was \$10,000. During the year, the balance of Accounts Payable was \$10,000. On December 31, the balance of Accounts Payable was \$10,000. The adjusting entry for the year is as follows:

Journalize Example 1-8

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Practice Exercises

Exercise	Points	Objective	Question
1	100.00	1	Journalize the adjusting entry for the year.
2	100.00	1	Journalize the adjusting entry for the year.
3	100.00	1	Journalize the adjusting entry for the year.
4	100.00	1	Journalize the adjusting entry for the year.
5	100.00	1	Journalize the adjusting entry for the year.
6	100.00	1	Journalize the adjusting entry for the year.
7	100.00	1	Journalize the adjusting entry for the year.
8	100.00	1	Journalize the adjusting entry for the year.
9	100.00	1	Journalize the adjusting entry for the year.
10	100.00	1	Journalize the adjusting entry for the year.

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Learning Objectives

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

Learning Objectives

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

At a Glance 2

Journalize the adjusting entry for the year.

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