

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 company made the following purchases on credit: \$20,000 on February 1, \$15,000 on March 1, \$10,000 on April 1, \$5,000 on May 1, and \$3,000 on June 1. The company's fiscal year ends on December 31.

Journalize the adjusting entry for the accrual of Accounts Payable on December 31.

Account	Debit	Credit
Accounts Payable		28,000
Accrued Liabilities	28,000	

Practical Application: The accrual of Accounts Payable is a liability that is not yet due. It is a liability that is not yet due, but it is a liability that is not yet due.

Practice Exercises

Exercise	Points	Objective
1	10	1. Journalize the adjusting entry for the accrual of Accounts Payable on December 31.
2	10	2. Journalize the adjusting entry for the accrual of Accounts Payable on December 31.
3	10	3. Journalize the adjusting entry for the accrual of Accounts Payable on December 31.
4	10	4. Journalize the adjusting entry for the accrual of Accounts Payable on December 31.
5	10	5. Journalize the adjusting entry for the accrual of Accounts Payable on December 31.
6	10	6. Journalize the adjusting entry for the accrual of Accounts Payable on December 31.
7	10	7. Journalize the adjusting entry for the accrual of Accounts Payable on December 31.
8	10	8. Journalize the adjusting entry for the accrual of Accounts Payable on December 31.
9	10	9. Journalize the adjusting entry for the accrual of Accounts Payable on December 31.
10	10	10. Journalize the adjusting entry for the accrual of Accounts Payable on December 31.

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Learning Objectives

- 1. Journalize the adjusting entry for the accrual of Accounts Payable on December 31.
- 2. Journalize the adjusting entry for the accrual of Accounts Payable on December 31.
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- 5. Journalize the adjusting entry for the accrual of Accounts Payable on December 31.
- 6. Journalize the adjusting entry for the accrual of Accounts Payable on December 31.
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- 9. Journalize the adjusting entry for the accrual of Accounts Payable on December 31.
- 10. Journalize the adjusting entry for the accrual of Accounts Payable on December 31.

At a Glance 2

Journalize the adjusting entry for the accrual of Accounts Payable on December 31.

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Accrued Liabilities	28,000	

Practical Application: The accrual of Accounts Payable is a liability that is not yet due. It is a liability that is not yet due, but it is a liability that is not yet due.

Warren Reeve Duchac Accounting 24e Answer Key

Katrin Zwirgmaier



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