

24e

ACCOUNTING

Warren • Reeve • Duchac

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

On January 1, the credit balance of the Accounts Payable account was \$10,000. During the year, the company purchased goods on credit for \$25,000 and made payments of \$15,000. At the end of the year, the company's Accounts Payable account has a debit balance of \$5,000. The company's Accounts Payable account is a contra liability account. The company's Accounts Payable account is a contra liability account.

Journalize the adjusting entry for the year-end accrual.

Account	Debit	Credit
Accounts Payable	5,000	
Accrued Liabilities		5,000

Practical Application: The company's Accounts Payable account is a contra liability account. The company's Accounts Payable account is a contra liability account.

Practice Exercises

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

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Learning Objectives

- 1. Journalize the adjusting entry for the year-end accrual.
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- 7. Journalize the adjusting entry for the year-end accrual.
- 8. Journalize the adjusting entry for the year-end accrual.
- 9. Journalize the adjusting entry for the year-end accrual.
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At a Glance 2

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Accounting 24e Warren

Karin Nielsen-Saines



Accounting 24e Warren:

Accounting 24e Warren Book Review: Unveiling the Magic of Language

In an electronic era where connections and knowledge reign supreme, the enchanting power of language has be much more apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is truly remarkable. This extraordinary book, aptly titled "**Accounting 24e Warren**," written by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound affect our existence. Throughout this critique, we shall delve in to the book is central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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