

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 had the following transactions:

Transaction Example 1-8

Using the following T-accounts, record the following adjusting entry for December 31:

Accounts Payable	Accrual Expense
Debit	Credit
10,000	10,000

Practical Experience: The adjusting entry for the accrual of a liability is recorded in the T-accounts for the year-end.

Practice Exercises

Exercise	Points	Objective
1-1	100.00	1-1
1-2	100.00	1-2
1-3	100.00	1-3
1-4	100.00	1-4
1-5	100.00	1-5
1-6	100.00	1-6
1-7	100.00	1-7
1-8	100.00	1-8
1-9	100.00	1-9
1-10	100.00	1-10

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

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10,000	10,000

Practical Experience: The adjusting entry for the accrual of a liability is recorded in the T-accounts for the year-end.

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

Accounting cycle: A series of steps that are used to record, summarize, and report the financial transactions of a business.

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Accounting Warren Reeve Duchac 24e Answer Key

Daniela Niemeyer



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