

24e

ACCOUNTING

Warren • Reeve • Duchac

Example 1 From M 1-8: Matching Journal Entries to Accounts

Match & Post **Journalize** **Post** **Journalize** **Post**

Journal Entry

Using the following T-accounts, select the account to be debited or credited in each of the following journal entries. Explain.

Account	Debit	Credit
Accounts Payable		100
Accounts Receivable	200	
Inventory	50	
Cost of Goods Sold		50
Prepaid Insurance	100	
Insurance Expense		100

Journal Entry

1. On 1/1, the company purchased 100 units of inventory for \$100 each. The cost of the units was \$50 each.

Journal Entry

2. On 1/1, the company purchased 100 units of inventory for \$100 each. The cost of the units was \$50 each.

Journal Entry

3. On 1/1, the company purchased 100 units of inventory for \$100 each. The cost of the units was \$50 each.

Example 2 From M 1-8: Matching Journal Entries to Accounts

Match & Post **Journalize** **Post** **Journalize** **Post**

Journal Entry

Using the following T-accounts, select the account to be debited or credited in each of the following journal entries. Explain.

Account	Debit	Credit
Accounts Payable		100
Accounts Receivable	200	
Inventory	50	
Cost of Goods Sold		50
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Insurance Expense		100

Journal Entry

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Journal Entry

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Journal Entry

3. On 1/1, the company purchased 100 units of inventory for \$100 each. The cost of the units was \$50 each.

Learning Objectives

LO	LO Description	LO Status
LO 1	Identify the accounting cycle steps and explain them.	0%
LO 2	Identify the accounting cycle steps and explain them.	0%
LO 3	Identify the accounting cycle steps and explain them.	0%
LO 4	Identify the accounting cycle steps and explain them.	0%
LO 5	Identify the accounting cycle steps and explain them.	0%
LO 6	Identify the accounting cycle steps and explain them.	0%
LO 7	Identify the accounting cycle steps and explain them.	0%
LO 8	Identify the accounting cycle steps and explain them.	0%
LO 9	Identify the accounting cycle steps and explain them.	0%
LO 10	Identify the accounting cycle steps and explain them.	0%

Practice Exercises

Exercise	Description	Status
PE 1-1	Match & Post Journal Entries to Accounts	0%
PE 1-2	Match & Post Journal Entries to Accounts	0%
PE 1-3	Match & Post Journal Entries to Accounts	0%
PE 1-4	Match & Post Journal Entries to Accounts	0%
PE 1-5	Match & Post Journal Entries to Accounts	0%
PE 1-6	Match & Post Journal Entries to Accounts	0%
PE 1-7	Match & Post Journal Entries to Accounts	0%
PE 1-8	Match & Post Journal Entries to Accounts	0%
PE 1-9	Match & Post Journal Entries to Accounts	0%
PE 1-10	Match & Post Journal Entries to Accounts	0%

At a Glance 2

Accounting Cycle

Step	Description	Account	Amount
1	Identify the accounting cycle steps and explain them.	Accounts Payable	100
2	Identify the accounting cycle steps and explain them.	Accounts Receivable	200
3	Identify the accounting cycle steps and explain them.	Inventory	50
4	Identify the accounting cycle steps and explain them.	Cost of Goods Sold	50
5	Identify the accounting cycle steps and explain them.	Prepaid Insurance	100
6	Identify the accounting cycle steps and explain them.	Insurance Expense	100
7	Identify the accounting cycle steps and explain them.	Accounts Payable	100
8	Identify the accounting cycle steps and explain them.	Accounts Receivable	200
9	Identify the accounting cycle steps and explain them.	Inventory	50
10	Identify the accounting cycle steps and explain them.	Cost of Goods Sold	50

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