

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 credit balance of \$10,000. The company's Accounts Payable account is a liability account. The company's Accounts Payable account is a liability account.

Journalize the Adjusting Entry for an Accrual

At the end of the year, the company's Accounts Payable account has a credit balance of \$10,000. The company's Accounts Payable account is a liability account. The company's Accounts Payable account is a liability account.

Account	Debit	Credit
Accounts Payable		10,000
Accrued Liabilities	10,000	
Total	10,000	10,000

Journalize the Adjusting Entry for an Accrual

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Practice Exercises

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

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Learning Objectives

- LO1: Explain the importance of adjusting entries in the accounting cycle.
- LO2: Journalize the adjusting entry for an accrual.
- LO3: Journalize the adjusting entry for an accrual.
- LO4: Journalize the adjusting entry for an accrual.
- LO5: Journalize the adjusting entry for an accrual.
- LO6: Journalize the adjusting entry for an accrual.
- LO7: Journalize the adjusting entry for an accrual.
- LO8: Journalize the adjusting entry for an accrual.
- LO9: Journalize the adjusting entry for an accrual.
- LO10: Journalize the adjusting entry for an accrual.

At a Glance 2

Journalize the Adjusting Entry for an Accrual

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