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5.Compare Totals 4.Single Rule 3.Account Balances  
2.Account Titles 1.Heading POST-CLOSING TRIAL  
BALANCE 1 6 Page 216 2 33 7 5 8 4 18 CENTURY 21  
ACCOUNTING 'Thomson/South-Western LESSON 8-1  
ACCOUNTING CYCLE FOR A SERVICE BUSINESS Page  
217 2 3 4 6 5 1 7 ... 2th, 2024

### **Chapter 3 Errors In Adjusting Entries - Cerritos College**

Chapter 3 - Effect Of Omitting Adjusting Journal Entries  
Deferrals -- The Cash Has Changed Hands. The Cost  
Has Been Recorded As Assets Or Liabilities And But  
Will Be Recognized As Expenses Or Liabilities Over  
Time Or Through The Normal Operations Of The Busi  
2th, 2024

#### **1. Consolidated Worksheet Adjusting Entries**

3. Journal Entry A. Dr Retained Earnings \$8,000 B. Dr  
Share Capital \$9,000 C. Cr Investment In S (\$17,000) •  
Concluding Points O All Consolidation Adjustment  
Entries Are Made In The Consolidated Worksheet And  
Not In The Individual Books Of The 3th, 2024

### **Chapter 3 Adjusting Journal Entries & Preparing Financial ...**

In The Balance Sheet. • List The Five Journals Or  
Original Books Of Entry. • List The 3 Journals

Necessary For Cash Basis Accounting. • List The 5 Journals Necessary For Accrual Basis Accounting. • Provide An Example Of The Types Of Jour 2th, 2024

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Trial Balance Purchases ACCOUNT NAME Cash The Earnings From Short-term Contracts Completed During The Year Have Been Recorded In ... INCOME STATEMENT BALANCE SHEET DEBIT CREDIT DEBIT CREDIT 4,000.00 1 (b) 139,5 3th, 2024

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Total Liabilities At October 31 60,500 Total Stockholders' Equity At October 31 168,250 The

Following Adjusting Entries Were Omitted At The End Of The Month: A) Supplies Used During October \$800 B) Depreciation Of Equipment For October \$3,000 C) Unbilled Fees Earned At October 31 \$1,200 D) Accrued Wages At October 31 \$500 1th, 2024

### **Adjusting Entries 4 And The Work Sheet**

Work Sheet For The Year Ended December 31, 20—  
DEBIT CREDIT 1 Cash 2,560.00 2 Accounts Receivable 7,428.00 3 Prepaid Insurance 960.00 (b) 768.00 4 Equipment 4,270.00 5 Accumulated Depreciation, Equipment 1,230.00 (c) 854.00 6 Truck 21,550.0 2th, 2024

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Adjusting Entries And The Completion Of The Accounting Cycle . ... Journal Entries, Will Use This Method When They Make Journal Entries. The Adjustment At ... Balance Sheet And Do Not Affect Or Appear In The Income Statement Until The Revenue Is Earned. In This Example, A Company That Does Real Estate Management Receives An Advance ... 2th, 2024

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## **Adjusting Entries Test**

Making Adjusting Entries For Unrecorded Items | Wolters Kluwer Posting Adjusting Entries: Posting Adjusting Entries Is The Same Process As Posting General Journal Entries. The Additional Adjustments May Add Accounts To The End Of The Period Or May Change Account Balances Fro 2th, 2024

### **Chapter 3 Notes Adjusting Entries**

Chapter 3 – Adjusting The Accounts 4. (L.O. 5) Adjusting Entries. Use Illustration 3-4 In Discussing Adjusting Entries. Provide Examples Of Each Type And Discuss The Effect On The Financial Statements When Failing To Make Each Type Of Entry. The Ability To Classify Adjusting Entries Into O 1th, 2024

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