

24e

ACCOUNTING

Warren • Reeve • Duchac

Example 1: Journalize 2-8 *Journalize Adjusting Entries for an Adjusted Trial Balance*

On January 1, the trial balance for the company shows a debit balance of \$10,000 in the Accounts Receivable account and a credit balance of \$10,000 in the Accounts Payable account. The trial balance is as follows:

Account	Debit	Credit
Accounts Receivable	10,000	
Accounts Payable		10,000
Total	10,000	10,000

Journalize the Adjusting Entry for the Accounts Payable account.

Journal Entry:

Account	Debit	Credit
Accounts Payable	10,000	
Accounts Receivable		10,000
Total	10,000	10,000

Practice Exercises

Exercise	Debit	Credit
1-1	10,000	
1-2		10,000
1-3	10,000	
1-4		10,000
1-5	10,000	
1-6		10,000
1-7	10,000	
1-8		10,000
1-9	10,000	
1-10		10,000

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Journal Entry:

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Accounts Payable	10,000	
Accounts Receivable		10,000
Total	10,000	10,000

Learning Objectives

- 1. Identify the characteristics of the accounting cycle.
- 2. Identify the steps in the accounting cycle.
- 3. Identify the steps in the accounting cycle.
- 4. Identify the steps in the accounting cycle.
- 5. Identify the steps in the accounting cycle.

At a Glance 2

Journalize the Adjusting Entries for an Adjusted Trial Balance

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Journalize the Adjusting Entry for the Accounts Payable account.

Journal Entry:

Account	Debit	Credit
Accounts Payable	10,000	
Accounts Receivable		10,000
Total	10,000	10,000

Warren Accounting 24e Solutions

Xiang Xie



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The Enigmatic Realm of **Warren Accounting 24e Solutions**: Unleashing the Language is Inner Magic

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