May 1	Common Stock Investments - Mehta Company	3,054	
	Cash		3,054
May 3	Equipment	1,547	
	Accounts Payable		1,547
		1000 C	40
May 13	Rent Expense	477	
	Cash		477
May 24	I Assessed Description	1540	

May 21	Accounts Receivable	542	
	Service Revenue		542

Question 2

On July 1, 2012, Crowe Co. pays \$19,796 to Zubin Insurance Co. for a 3-year insurance contract. Both companies have fiscal years ending December 31. For Crowe Co. journalize the entry on July 1 and the adjusting entry on December 31. (Round answers to zero decimal places, e.g. 2,555.)

Date	Account	Debit	Credit
July 1	Prepaid Insurance	19,796	
	Cash		19,796

Dec 31	Insurance Expense	3,299	

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Dheeraj K. Singh

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