

# Adjusted Entries

Date	Particulars	Debit	Credit
31-Mar	Prepaid Rent A/c	10,000.00	
	To Cash		10,000.00
31-Mar	Electricity Expense A/c	35,000.00	
	To Accrued Expense A/c		35,000.00
31-Mar	Cash	10,000.00	
	To Unearned Revenue		10,000.00
31-Mar	Bad debts A/c	50,000.00	
	To Accounts Receivable A/c		50,000.00
31-Mar	Salaries Account	50,000.00	
	To Accrued Expense A/c		50,000.00

Adjusted Trial Balance

# General Journal Adjusting Entries Examples

**Maire Loughran, Sharon Farris**



## General Journal Adjusting Entries Examples:

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**Accounting Information Systems Australasian Edition** Marshall Romney, Paul Steinbart, Joseph Mula, Ray McNamara, Trevor Tonkin, 2012-10-24 At last the Australasian edition of Romney and Steinbart s respected AIS text Accounting Information Systems first Australasian edition offers the most up to date comprehensive and student friendly coverage of Accounting Information Systems in Australia New Zealand and Asia Accounting Information Systems has been extensively revised and updated to incorporate local laws standards and business practices The text has a new and flexible structure developed especially for Australasian AIS courses while also retaining the features that make the US edition easy to use nt concepts such as systems cycles controls auditing fraud and cybercrime ethics and the REA data model are brought to life by a wide variety of Australasian case studies and examples With a learning and teaching resource package second to none this is the perfect resource for one semester undergraduate and graduate courses in Accounting Information Systems

**Clear and Simple Guide to Bookkeeping** Barbara Gilder Quint, 1981 An invaluable sourcebook for the novice or the professional for on the job or personal use this step by step guide to bookkeeping explains every procedure carefully without unnecessary jargon

**Questions and Answers in Book-keeping and Accounting** Frederick Francis Charles, 1921 *Fundamental Accounting* David Flynn, Carolina Koornhof, 2005 The book has been specifically designed to include all topics covered in first courses in accounting in higher education In addition it caters for the curriculum of professional bodies which examine students for entry into business and accounting careers

Systems Understanding Aid Alvin A. Arens, D. Dewey Ward, 1995

Basic Cost Accounting Concepts Henry R. Anderson, Mitchell H. Raiborn, 1977

**N.A.A. Management Accounting**, 1930

**Accounting Principles** Philip E. Fess, 1993

**Accounting Theory and Practice** Roy Bernard Kester, 1920

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Accounting Information Systems Marshall B. Romney, Paul John Steinbart, 2003 This text aims to provide students with the knowledge they need to pursue successful careers in accounting It reflects how information technology is altering the nature of accounting and discusses how accountants can improve the design and function of accounting information systems

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