

Selected accounts of Midrose Company are shown below.

Supplies Expense	
7/31	1,000

Supplies	
7/1	1,200
7/10	800
7/31	1,000

Salaries and Wages Payable	
7/31	1,350

Salaries and Wages Expense	
7/15	1,350
7/31	1,350

Unearned Service Revenue	
7/31	1,150
7/1	1,150
7/20	1,000

Service Revenue	
7/14	2,500
7/31	1,150
7/31	1,500

Accounts Receivable	
7/31	1,500

**Instructions**

After analyzing the accounts, journalize (a) the July transactions and (b) the adjusting entries that were made on July 31.

Date	Account Titles	Ref.	Debit	Credit
July 10	Supplies		800	
	Cash			800
14	Cash		2,500	
	Service Revenue			2,500
15	Salaries and Wages Expenses		1,350	
	Cash			1,350
20	Cash	2		

# Journalize Basic Transactions In Accounting

**Ying-Ying Zheng**



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