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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
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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 May 1th, 2024

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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 May 11th, 2024

12 Work Sheet And Adjusting Entries

Trial Balance Purchases ACCOUNT NAME Cash The Earnings From Short-term Contracts Completed During

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Adjusting Entries CR - Harper College

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 Jan 13th, 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 May
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