

6-4 WORK TOGETHER, p. 179

Journalizing and posting adjusting entries

GENERAL JOURNAL

PAGE

DATE		ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT			CREDIT			
1											1
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30											30
31											31
32											32

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WORK TOGETHER (concluded)

GENERAL LEDGER

ACCOUNT Supplies

ACCOUNT NO. 140

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Apr. 30	Balance	✓	22800		22800	

ACCOUNT Prepaid Insurance

ACCOUNT NO. 150

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Apr. 30	Balance	✓	37500		37500	

ACCOUNT Insurance Expense

ACCOUNT NO. 530

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT Supplies Expense

ACCOUNT NO. 550

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

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DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT		CREDIT		
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GENERAL LEDGER

ACCOUNT Supplies

ACCOUNT NO. 140

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Dec. 31	Balance	✓	47600		47600	

ACCOUNT Prepaid Insurance

ACCOUNT NO. 150

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Dec. 31	Balance	✓	65000		65000	

ACCOUNT Insurance Expense

ACCOUNT NO. 530

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT Supplies Expense

ACCOUNT NO. 550

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

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Journalizing and posting adjusting entries

GENERAL JOURNAL

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DATE		ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT		CREDIT		
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