

Completing a work sheet; journalizing and posting adjusting entries

1, 2, 3, 4, 5, 6.

ACCOUNT TITLE	1 TRIAL BALANCE		2		3 ADJUSTMENTS		4		5 INCOME STATEMENT		6 BALANCE SHEET	
	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1												
2												
3												
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16												
17												
18												
19												
20												



**6-M MASTERY PROBLEM (continued)**

7.

GENERAL JOURNAL

PAGE

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT		CREDIT		
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
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14								14
15								15
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23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31								31
32								32

**6-M MASTERY PROBLEM (concluded)**

**GENERAL LEDGER**

ACCOUNT **Supplies**

ACCOUNT NO. **140**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Apr. 30	Balance	✓	171000		171000	

ACCOUNT **Prepaid Insurance**

ACCOUNT NO. **150**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Apr. 30	Balance	✓	220000		220000	

ACCOUNT **Insurance Expense**

ACCOUNT NO. **530**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT **Supplies Expense**

ACCOUNT NO. **560**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

**6-C**

**CHALLENGE PROBLEM (LO1, 2, 3, 4, 5, 6), p. 185**

**Completing a work sheet**

**1., 2.**

ACCOUNT TITLE	1 TRIAL BALANCE		3 ADJUSTMENTS		5 INCOME STATEMENT		6 BALANCE SHEET	
	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1								
2								
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