

Name: _____

Date: _____

Exercise 5-10A Journalizing Adjusting Entries

Exercise 5-9A

Jim Jacobs' Furniture Repair

Work Sheet (Partial)

For Year Ended December 31, 20--

	ACCOUNT TITLE	TRIAL BALANCE		ADJUSTMENTS		ADJUSTED TRIAL BALANCE		
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	
1	Cash	1 0 0 00				1 0 0 00		1
2	Supplies	8 5 0 00				2 0 0 00		2
3	Prepaid Insurance	9 0 0 00				3 0 0 00		3
4	Delivery Equipment	3 6 0 0 00				3 6 0 0 00		4
5	Accum. Depr.—Delivery Equip.		6 0 0 00					5
6	Wages Payable						1 0 0 00	6
7	Jim Jacobs, Capital		4 0 0 0 00				4 0 0 0 00	7
8	Repair Fees		1 6 5 0 00				1 6 5 0 00	8
9	Wages Expense	6 0 0 00		(d) 1 0 0 00		7 0 0 00		9
10	Advertising Expense	2 0 0 00				2 0 0 00		10
11	Supplies Expense			(a) 6 5 0 00		6 5 0 00		11
12	Insurance Expense			(b) 6 0 0 00		6 0 0 00		12
13	Depr. Exp.—Delivery Equip.			(c) 2 0 0 00		2 0 0 00		13
14		6 2 5 0 00	6 2 5 0 00	1 5 5 0 00	1 5 5 0 00	6 5 5 0 00	6 5 5 0 00	14
15								15

From the Adjustments columns in Exercise 5-9A, journalize the four adjusting entries, as of December 31, in proper general journal format.

GENERAL JOURNAL

PAGE

	DATE	DESCRIPTION	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
13						13
14						14
15						15