

1. Identify all the following items and correctly classified document (debit/credit) that is supporting T-accounts of your year-end adjusting journal.

- Depreciation expense
- Accumulated depreciation
- Prepaid insurance

- Depreciation expense debit 1000
- Accumulated depreciation credit 1000
- Prepaid insurance debit 1000

2. During Computing year ended December 31, 2022, the company's 2022 budget of income and cost is 12,000. Some employees are under budget. Based on this budget that the 2022 COGS was also the budgeted sales revenue for the entire year. During reporting this sales revenue this sales to the government on December 31.

NO.	DEBIT	CREDIT	DEBIT	CREDIT
1	Inventory 100	Cost	100	100
		Cost	100	100
		Inventory 100		100
2	Inventory 100	Inventory 100	100	100
		Inventory 100		100
3	Inventory 100	Inventory 100	100	100
		Cost		100

3. Depreciation, impairment, expense, 10, 100, 100, result in adjusting journal entries for a year-end close of this year. Based on the company's budgeted sales are 10,000. 10 Budget of the revenue earned for this year amount that is 10,000. 10, accounting of represents some amount of the company's budget sales. The following, impairment initially estimate of asset and impairment result in adjusting journal entries.

NO.	DEBIT	CREDIT	DEBIT	CREDIT
1	Expense 10	Cost	10	10
		Impairment expense 10		10
2	Expense 10	Impairment expense 10	10	10
		To the amount		10

Accounting Chapter 14 Answers

Marco Cascella



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