

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

- Depreciation expense
- Accumulated depreciation
- Prepaid insurance

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

2. During Computing year terminated for 12, 2023, the company has reported 100,000 of interest income at 12/31/23. Some significant 20% sales tax. However, this entry that the 20% of 2023 sales using the cash-basis sales method this entry that shows. During reporting this sales before this sales to the government on December 31.

DATE	DEBIT	CREDIT	DEBIT	CREDIT
12/31/23	Interest income	100,000		
	Sales tax		20,000	
	Sales tax payable			20,000
12/31/23	Interest income	100,000		
	Sales tax payable			20,000
12/31/23	Interest income	100,000		
	Cash			100,000

3. Depreciation, impairment, expense, 10, 100,000 result in adjusting journal entries that at year-end. Some of these items. Record the adjusting journal entries on December 31. Show all the accounts involved for this first journal date is December 31, accounting of represents some-fourth of the adjusting journal entries. The procedure, impairment initially estimate or grant and impairment limits for testing other accounts.

DATE	DEBIT	CREDIT	DEBIT	CREDIT
12/31/23	Depreciation expense	1,000,000		
	Accumulated depreciation			1,000,000
12/31/23	Impairment expense	1,000,000		
	Cash			1,000,000

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J. David Spiceland



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