

Accounting Chapter 8 (continued)

18.1.1.1. Accounting recording adjustment

a) Prepaid Insurance	Dr
to Prepaid Insurance	Cr
b) Prepaid Insurance	Dr
to Insurance Expense	Cr
c) Prepaid Insurance	Dr
to Insurance Expense	Cr
d) Prepaid Insurance	Dr
to Insurance Expense	Cr

18.1.1.2. Journal entries

a) Prepaid Insurance for next 12 months	Prepaid Insurance
b) Prepaid Insurance for 1 month	Prepaid Insurance
c) Prepaid Insurance used and paid	Insurance Expense
d) Prepaid Insurance used	Insurance Expense

18.1.1.3. Adjustment at the Accounting Period

Accounting Period:	12/31/2020
Year End:	12/31/2020

Adjustments:

The account will only be recognized for the business unless the expense is properly identified. Therefore, account for adjusted accounting period for the company.

18.1.1.4. Adjustment at the Accounting Period

Prepaid Insurance	Dr	1,000,000
Prepaid Insurance	Cr	1,000,000

Adjustments:

Accounting Period: 12/31/2020
Year End: 12/31/2020

18.1.1.5. Adjustment at the Accounting Period

Prepaid Insurance	Dr	1,000,000
Prepaid Insurance	Cr	1,000,000

Adjustments:

Accounting Period: 12/31/2020
Year End: 12/31/2020

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J Rink



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