

Adjusting journal entries defined

TEDDY FAB INC.
ADJUSTING JOURNAL ENTRIES
December 31, 2100

		<u>Debit</u>	<u>Credit</u>
AJE-1	Depreciation expense	5,000.00	
	Accumulated depreciation		5,000.00
	Record depreciation expense		
AJE-2	Amortization		
	Accumulated amortization	200.00	
	Record amortization expense		200.00
AJE-3	Property, plant, & equipment	1,200.00	
	Operating expense		1,200.00
	Reclassify fixed asset purchase		
AJE-4	Prepaid expense	2,000.00	
	Rent expense		2,000.00
	Reclassify January rent paid in December		
AJE-5	Intangible assets	4,000.00	
	Startup expenses		4,000.00
	Reclassify startup expenses		
		<u>\$ 12,400.00</u>	<u>\$ 12,400.00</u>

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