

# 15-M Mastery Problem: Journalizing adjusting entries and preparing an adjusted trial balance

Page 16 of a general journal, a partially completed adjusted trial balance, and selected general ledger accounts for Winterland Rentals are given in the Working Papers.

## Instructions:

1. Use the following information collected on December 31 to prepare the adjusting entries.

a. Estimate of uncollectible accounts receivable	\$ 1,200.00
b. Merchandise inventory	55,830.00
c. Office supplies inventory	1,090.00
d. Store supplies inventory	870.00
e. Value of prepaid insurance	3,000.00
f. Note receivable, 90-day, 6% note, dated November 21	
g. Estimate of office equipment depreciation	3,600.00
h. Estimate of store equipment depreciation	12,950.00

2. Post the adjusting entries in the general ledger.

3. Record all account balances, except for Federal Income Tax Expense, on an adjusted trial balance.

4. Using the tax table shown in this chapter, calculate the federal income tax owed for the fiscal year.

5. Journalize and post the adjusting entry for federal income tax payable.

6. Complete the adjusted trial balance.

7. Total, prove, and rule the adjusted trial balance.

### Sage 50 Accounting

1. Journalize and post adjusting entries to the general journal.
2. Make the selections to print the income statement and the balance sheet.
3. Make the selections to print the general journal and the adjusted trial balance.

### QB

1. Journalize and post adjusting entries to the journal.
2. Make the selections to print the balance sheet and the profit and loss statement.
3. Make the selections to print the journal and the adjusted trial balance.

### X

1. Use the required formulas to calculate the totals of the Trial Balance columns.
2. Key the adjusting entries in the Adjustments columns.
3. Create the appropriate formulas to extend amounts to the Adjusted Trial Balance columns.

### AAONLINE

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2. Click on **AA Online** to access.
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# Accounting 5 Mastery Problem Answers

**J Dewey**



**Accounting 5 Mastery Problem Answers:**

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In a world used by screens and the ceaseless chatter of instantaneous transmission, the melodic elegance and emotional symphony produced by the prepared word often disappear in to the backdrop, eclipsed by the persistent noise and interruptions that permeate our lives. Nevertheless, set within the pages of **Accounting 5 Mastery Problem Answers** a wonderful fictional prize full of organic thoughts, lies an immersive symphony waiting to be embraced. Constructed by an outstanding composer of language, this interesting masterpiece conducts visitors on a psychological trip, skillfully unraveling the hidden melodies and profound affect resonating within each cautiously constructed phrase. Within the depths of the touching examination, we will examine the book is key harmonies, analyze their enthralling writing model, and surrender ourselves to the profound resonance that echoes in the depths of readers souls.

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