

Financial Accounting 1100

Mastery Assignment Ch.4

Complete the following problems in Excel. Use a different tab for each problem using the correct number format. Make sure you use two accounts (debit and credit) for the adjusting entries. Read the problems carefully.

**PA13.)** Prepare adjusting journal entries, as needed, considering the account balances excerpted from the unadjusted trial balance and the adjustment data.

Unadjusted Trial Balance		
	Debit	Credit
Property plant and equipment	320,000	
Accumulated depreciation		89,500
Prepaid insurance	24,000	
Supplies	7,500	
Unearned service revenue		3,000

- A. supplies actual count at year end, \$6,500
- B. remaining unexpired insurance, \$6,000
- C. remaining unearned service revenue, \$1,200
- D. salaries owed to employees, \$2,400
- E. depreciation on property plant and equipment, \$18,000

**PA15.)** Prepare an adjusted trial balance from the following account information, considering

# Accounting 1100 Answers

**Yan Bai**



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