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8 4 18 CENTURY 21 ACCOUNTING 'Thomson/South-
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Entries Deferrals -- The Cash Has Changed Hands. The
Cost Has Been Recorded As Assets Or Liabilities And
But Will Be Recognized As Expenses Or Liabilities Over
Time Or Through The Normal Operations Of The Busi
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Entry A. Dr Retained Earnings \$8,000 B. Dr Share
Capital \$9,000 C. Cr Investment In S (\$17,000) •
Concluding Points O All Consolidation Adjustment
Entries Are Made In The Consolidated Worksheet And
Not In The Individual Books Of The Mar 13th,
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Financial ...In The Balance Sheet. • List The Five
Journals Or Original Books Of Entry. • List The 3
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Purchases ACCOUNT NAME Cash The Earnings From
Short-term Contracts Completed During The Year Have
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October 31 60,500 Total Stockholders' Equity At
October 31 168,250 The Following Adjusting Entries
Were Omitted At The End Of The Month: A) Supplies
Used During October \$800 B) Depreciation Of
Equipment For October \$3,000 C) Unbilled Fees Earned
At October 31 \$1,200 D) Accrued Wages At October 31
\$500 Feb 6th, 2024 Adjusting Entries 4 And The Work
Sheet Work Sheet For The Year Ended December 31,
20— DEBIT CREDIT 1 Cash 2,560.00 2 Accounts

Receivable 7,428.00 3 Prepaid Insurance 960.00 (b) 768.00 4 Equipment 4,270.00 5 Accumulated Depreciation, Equipment 1,230.00 (c) 854.00 6 Truck 21,550.0 Jan 2th, 2024

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Adjustments May Add Accounts To The End Of The

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Chapter 3 Notes Adjusting EntriesChapter 3 - Adjusting

The Accounts 4. (L.O. 5)Adjusting Entries. Use

Illustration 3-4 In Discussing Adjusting Entries. Provide

Examples Of Each Type And Discuss The Effect On The

Financial Statements When Failing To Make Each Type

Of Entry. The Ability To Classify Adjusting Entries Into

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