

END-OF-QUARTER ADJUSTING ENTRIES

It is the policy of QBO, Student Name to record adjusting entries at the end of the quarter. The accounting records are complete through December 31, 20XX (your current year).

Adjusting entries are recorded in the Journal. Use these steps for entering the three adjusting entries that follow.

1. Select  Journal Entry. The Journal Entry window appears.
2. Type 12/31/20XX in the Journal date field.
3. Select the appropriate account to Debit. (Hint: If you type the account number, the account name automatically appears.)
4. Type the amount in the Debits field.
5. Type a Description.
6. Select the appropriate account to Credit. The credit part of the entry and the description is completed automatically.
7. Select <Save and new>.

Journalize and post the following December 31, 20XX adjusting entries. To post the transactions to the General Ledger, click <Save and New>. When done, select <Save and Close>.

1. Adjust three months prepaid rent ($\$2,000 \times 3 = \$6,000$).

Acct. #	Account Name	Description	Debit	Credit
423	Rent & Lease	Adjust prepaid rent	6,000.00	
123	Prepaid Rent	Adjust prepaid rent		6,000.00

2. Adjust prepaid insurance ($\$3,000 \times 3/12 = \750). Paid a one-year insurance premium on 10/1/20XX.

Quickbooks 2013 Chapters End Questions Answers

Michelle Long,Gail A. Perry



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