


## 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

**Examreview**



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## **Table of Contents Quickbooks 2013 Chapters End Questions Answers**

1. Understanding the eBook Quickbooks 2013 Chapters End Questions Answers
  - The Rise of Digital Reading Quickbooks 2013 Chapters End Questions Answers
  - Advantages of eBooks Over Traditional Books
2. Identifying Quickbooks 2013 Chapters End Questions Answers
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Quickbooks 2013 Chapters End Questions Answers
  - User-Friendly Interface
4. Exploring eBook Recommendations from Quickbooks 2013 Chapters End Questions Answers
  - Personalized Recommendations
  - Quickbooks 2013 Chapters End Questions Answers User Reviews and Ratings
  - Quickbooks 2013 Chapters End Questions Answers and Bestseller Lists



5. Accessing Quickbooks 2013 Chapters End Questions Answers Free and Paid eBooks
  - Quickbooks 2013 Chapters End Questions Answers Public Domain eBooks
  - Quickbooks 2013 Chapters End Questions Answers eBook Subscription Services
  - Quickbooks 2013 Chapters End Questions Answers Budget-Friendly Options
6. Navigating Quickbooks 2013 Chapters End Questions Answers eBook Formats
  - ePub, PDF, MOBI, and More
  - Quickbooks 2013 Chapters End Questions Answers Compatibility with Devices
  - Quickbooks 2013 Chapters End Questions Answers Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Quickbooks 2013 Chapters End Questions Answers
  - Highlighting and Note-Taking Quickbooks 2013 Chapters End Questions Answers
  - Interactive Elements Quickbooks 2013 Chapters End Questions Answers
8. Staying Engaged with Quickbooks 2013 Chapters End Questions Answers
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Quickbooks 2013 Chapters End Questions Answers
9. Balancing eBooks and Physical Books Quickbooks 2013 Chapters End Questions Answers
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Quickbooks 2013 Chapters End Questions Answers
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Quickbooks 2013 Chapters End Questions Answers
  - Setting Reading Goals Quickbooks 2013 Chapters End Questions Answers
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Quickbooks 2013 Chapters End Questions Answers
  - Fact-Checking eBook Content of Quickbooks 2013 Chapters End Questions Answers
  - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

#### 14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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