8-1 APPLICATION PROBLEM

Journalizing and posting adjusting entries

A journal and general ledger accounts for Len's Laundry are given below. A partial work sheet for the month ended April 30 of the current year is shown below.

			Access		4	
	ACCOUNT TITLE		ADJUSTMENTS			
			DEBIT		CREDIT	
	Constant of					
+	Supplies			(4)	45000	
1	Prepaid Insurance			(9)	20000	
a	Insurance Expense	(A)	2000	0	1998	
	Miscellaneous Expense					
H	Supplies Expense	14)	4500	0		

Use page 12 of the journal. Journalize and post the adjusting entries.

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Standard Statistics Company

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