

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.

| ACCOUNT TITLE | ADJUSTMENTS | |
|---------------------------------|-------------|------------|
| | DEBIT | CREDIT |
| | | |
| 4 <i>Supplies</i> | | (a) 450.00 |
| 8 <i>Prepaid Insurance</i> | | (b) 200.00 |
| 12 <i>Insurance Expense</i> | (b) 200.00 | |
| 14 <i>Miscellaneous Expense</i> | | |
| 18 <i>Supplies Expense</i> | (a) 450.00 | |

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

Southwestern Accounting 8 1 Application Problem

**National Electric Light Association.
Cooperation with Educational
Institutions Committee**



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