

### 3. Reinforcement Activity 1B - Recording Adjusting and Closing Entries and Completing a Post-Closing Trial Balance

Page 3

#### GENERAL JOURNAL

	Date		Account Title	Doc. No.	Post. Ref.	Debit			Credit			
1			Adjusting Entries									1
2	May	31	Supplies Expense		560	900	00					2
3			Supplies		150				900	00		3
4		31	Insurance Expense		520	100	00					4
5			Prepaid Insurance		160				100	00		5
6			Closing Entries									6
7		31	Sales		410	6 090	00					7
8			Income Summary		330				6 090	00		8
9		31	Income Summary		330	4 477	00					9
10			Advertising Expense		510				300	00		10
11			Insurance Expense		520				100	00		11
12			Miscellaneous Expense		530				307	00		12
13			Rent Expense		540				1 800	00		13
14			Repair Expense		550				455	00		14
15			Supplies Expense		560				900	00		15
16			Utilities Expense		570				615	00		16
17		31	Income Summary		330	15 000	00					17
18			Brian Dawson, Capital		310				15 000	00		18
19		1	Brian Dawson, Capital		310	1 200	00					19
20			Brian Dawson, Drawing		320				1 200	00		20

# Chapter 8 Reinforcement Activity 1b Answer Accounting

**Hongru Du**



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