

Accounting Chapter 8 (continued)

18.1.1.1. Accounting recording adjustment

a.1. Prepaid Insurance	100
a.2. Cash	100
a.3. Prepaid Insurance	100
a.4. Accumulated Depreciation	100
a.5. Inventory/Prepaid Insurance	100
a.6. Prepaid Insurance	100

18.1.1.2. Journal entries

- a.1. Debit/credited for each adjustment account
- a.2. Credit/ debited for each account
- a.3. Transfer debited and a credit to a corresponding asset

Debit/credited
 debited/credited
 debited/credited
 Prepaid Insurance

18.1.1.3. Adjustments to the Financial Statements

Accumulated Depreciation	100,000
Cash	100,000

Explanation:

The amount was only recognized for the business when the machine was used. It therefore, cannot be an actual asset/expense recognized in the company.

18.1.1.4. Adjustments to the Financial Statements

Prepaid Insurance	Cash	100,000
Prepaid Insurance	Cash	100,000

Explanation:

Accumulated Depreciation, which is a liability of degree of 100,000 is not an asset.

18.1.1.5. Adjustments to the Financial Statements

Accumulated Depreciation	100,000
Cash	100,000

Explanation:

Cash debited of 100,000 for recording a liability of 100,000 is not an asset.

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Minjie Lin



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Ebook: Managerial Accounting GARRISON,2014-05-16 Ebook Managerial Accounting **EBOOK: Financial Accounting** Robert Libby,Daniel Short,Patricia Libby,2014-04-16 This Global edition has been designed specifically to meet the needs of international financial accounting students The text successfully implements a real world single focus company approach in every chapter The companies chosen are engaging and the decision making focus shows the relevance of financial accounting in the real world In addition to the latest examples of both contemporary and traditional topics new material has been added to make the content more relevant and improve learning outcomes for the international student

EBOOK: Accounting: What the Numbers Mean MARSHALL,2016-01-08 EBOOK Accounting What the Numbers Mean

Accounting Information Systems Arline A. Savage,Danielle Brannock,Alicja Arnold,2024-04-16 Accounting Information Systems presents a modern professional perspective that develops the necessary skills students need to be the accountants of the future Through high quality assessment and a tool agnostic approach students learn course concepts more efficiently and understand how course concepts are applied in the workplace through real world application To help students to be the accountants of the future the authors incorporate their own industry experience and help showcase how AIS concepts are used through tools spotlighting real accounting professionals and job opportunities This international edition provides new and expanded coverage of topics including components of AIS database forms and reports and software tools for graphical documentation The edition also includes new cases from across the world in the In the Real World feature in select chapters showing how the concepts in the chapter apply to a real world company or business Every chapter now includes new Concept Review questions at the end of each section focusing on key points students need to remember

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