

24e

ACCOUNTING

Warren • Reeve • Duchac

Example 1 From 12-8: Matching Journal Entries to Accounts

Match a journal entry to each account. Write the number of the entry in the blank space.

Journal Entry

Using the following T-accounts, select the journal entry that is appropriate for each account.

12-10 12-11 12-12 12-13 12-14 12-15 12-16 12-17 12-18 12-19 12-20 12-21 12-22 12-23 12-24 12-25 12-26 12-27 12-28 12-29 12-30 12-31 12-32 12-33 12-34 12-35 12-36 12-37 12-38 12-39 12-40 12-41 12-42 12-43 12-44 12-45 12-46 12-47 12-48 12-49 12-50 12-51 12-52 12-53 12-54 12-55 12-56 12-57 12-58 12-59 12-60 12-61 12-62 12-63 12-64 12-65 12-66 12-67 12-68 12-69 12-70 12-71 12-72 12-73 12-74 12-75 12-76 12-77 12-78 12-79 12-80 12-81 12-82 12-83 12-84 12-85 12-86 12-87 12-88 12-89 12-90 12-91 12-92 12-93 12-94 12-95 12-96 12-97 12-98 12-99 12-100	12-101 12-102 12-103 12-104 12-105 12-106 12-107 12-108 12-109 12-110 12-111 12-112 12-113 12-114 12-115 12-116 12-117 12-118 12-119 12-120 12-121 12-122 12-123 12-124 12-125 12-126 12-127 12-128 12-129 12-130 12-131 12-132 12-133 12-134 12-135 12-136 12-137 12-138 12-139 12-140 12-141 12-142 12-143 12-144 12-145 12-146 12-147 12-148 12-149 12-150 12-151 12-152 12-153 12-154 12-155 12-156 12-157 12-158 12-159 12-160 12-161 12-162 12-163 12-164 12-165 12-166 12-167 12-168 12-169 12-170 12-171 12-172 12-173 12-174 12-175 12-176 12-177 12-178 12-179 12-180 12-181 12-182 12-183 12-184 12-185 12-186 12-187 12-188 12-189 12-190 12-191 12-192 12-193 12-194 12-195 12-196 12-197 12-198 12-199 12-200
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Practice Exercises

12-101. Match each journal entry to the account it affects. Write the number of the entry in the blank space.

12-102. Match each journal entry to the account it affects. Write the number of the entry in the blank space.

12-103. Match each journal entry to the account it affects. Write the number of the entry in the blank space.

12-104. Match each journal entry to the account it affects. Write the number of the entry in the blank space.

12-105. Match each journal entry to the account it affects. Write the number of the entry in the blank space.

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12-107. Match each journal entry to the account it affects. Write the number of the entry in the blank space.

12-108. Match each journal entry to the account it affects. Write the number of the entry in the blank space.

12-109. Match each journal entry to the account it affects. Write the number of the entry in the blank space.

12-110. Match each journal entry to the account it affects. Write the number of the entry in the blank space.

Example 2 From 12-8: Matching Journal Entries to Accounts

Match a journal entry to each account. Write the number of the entry in the blank space.

Journal Entry

Using the following T-accounts, select the journal entry that is appropriate for each account.

12-101 12-102 12-103 12-104 12-105 12-106 12-107 12-108 12-109 12-110 12-111 12-112 12-113 12-114 12-115 12-116 12-117 12-118 12-119 12-120 12-121 12-122 12-123 12-124 12-125 12-126 12-127 12-128 12-129 12-130 12-131 12-132 12-133 12-134 12-135 12-136 12-137 12-138 12-139 12-140 12-141 12-142 12-143 12-144 12-145 12-146 12-147 12-148 12-149 12-150 12-151 12-152 12-153 12-154 12-155 12-156 12-157 12-158 12-159 12-160 12-161 12-162 12-163 12-164 12-165 12-166 12-167 12-168 12-169 12-170 12-171 12-172 12-173 12-174 12-175 12-176 12-177 12-178 12-179 12-180 12-181 12-182 12-183 12-184 12-185 12-186 12-187 12-188 12-189 12-190 12-191 12-192 12-193 12-194 12-195 12-196 12-197 12-198 12-199 12-200	12-201 12-202 12-203 12-204 12-205 12-206 12-207 12-208 12-209 12-210 12-211 12-212 12-213 12-214 12-215 12-216 12-217 12-218 12-219 12-220 12-221 12-222 12-223 12-224 12-225 12-226 12-227 12-228 12-229 12-230 12-231 12-232 12-233 12-234 12-235 12-236 12-237 12-238 12-239 12-240 12-241 12-242 12-243 12-244 12-245 12-246 12-247 12-248 12-249 12-250 12-251 12-252 12-253 12-254 12-255 12-256 12-257 12-258 12-259 12-260 12-261 12-262 12-263 12-264 12-265 12-266 12-267 12-268 12-269 12-270 12-271 12-272 12-273 12-274 12-275 12-276 12-277 12-278 12-279 12-280 12-281 12-282 12-283 12-284 12-285 12-286 12-287 12-288 12-289 12-290 12-291 12-292 12-293 12-294 12-295 12-296 12-297 12-298 12-299 12-300
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Learning Objectives

LO 1. Explain the accounting cycle and its steps.

LO 2. Prepare journal entries for business transactions.

LO 3. Prepare adjusting entries for accruals, deferrals, and depreciation.

LO 4. Prepare closing entries for a corporation.

LO 5. Prepare financial statements for a corporation.

LO 6. Prepare the statement of cash flows for a corporation.

LO 7. Prepare the statement of owner's equity for a corporation.

LO 8. Prepare the statement of retained earnings for a corporation.

LO 9. Prepare the balance sheet for a corporation.

LO 10. Prepare the income statement for a corporation.

LO 11. Prepare the statement of owner's equity for a corporation.

LO 12. Prepare the statement of retained earnings for a corporation.

LO 13. Prepare the statement of cash flows for a corporation.

LO 14. Prepare the statement of owner's equity for a corporation.

LO 15. Prepare the statement of retained earnings for a corporation.

LO 16. Prepare the statement of cash flows for a corporation.

LO 17. Prepare the statement of owner's equity for a corporation.

LO 18. Prepare the statement of retained earnings for a corporation.

LO 19. Prepare the statement of cash flows for a corporation.

LO 20. Prepare the statement of owner's equity for a corporation.

LO 21. Prepare the statement of retained earnings for a corporation.

LO 22. Prepare the statement of cash flows for a corporation.

LO 23. Prepare the statement of owner's equity for a corporation.

LO 24. Prepare the statement of retained earnings for a corporation.

LO 25. Prepare the statement of cash flows for a corporation.

LO 26. Prepare the statement of owner's equity for a corporation.

LO 27. Prepare the statement of retained earnings for a corporation.

LO 28. Prepare the statement of cash flows for a corporation.

LO 29. Prepare the statement of owner's equity for a corporation.

LO 30. Prepare the statement of retained earnings for a corporation.

At a Glance 2

12-101. Match each journal entry to the account it affects. Write the number of the entry in the blank space.

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