

Chapter 10 - Homework

Complete the following adjusting entries. Assume all adjusting entries are made at 12/31, the fiscal period.

Exercise 1:

a. Prepaid Insurance

Insured beginning of the year the PREPAID INSURANCE account had a balance of \$4,000. Insurance coverage for January through April, for 12 \$4,000 was paid for. Calculate insurance for 12/31/2017.

PREPAID INSURANCE		
1/1	\$4,000	
4/1	12/31	12/31
12/31	12/31	
Insurance Expense	12/31	
Prepaid Insurance		12/31
What is 12/31 of the account reported on the Income Statement?		
Insurance 12/31/2017 is reported on the Balance Sheet?		

b. Prepaid Insurance

Insured at the PREPAID INSURANCE account at 12/31/2017. The additional insurance coverage was purchased during the year. Assume that the amount of insurance coverage that was needed to reported, the PREPAID INSURANCE, during the year is \$4,000.

PREPAID INSURANCE		
1/1	\$4,000	
4/1	12/31	12/31
12/31	12/31	
Insurance Expense	12/31	
Prepaid Insurance		12/31
What is 12/31 of the account reported on the Income Statement?		
Insurance 12/31/2017 is reported on the Balance Sheet?		

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