

Adjusted Entries

Date	Particulars	Debit	Credit
31-Mar	Prepaid Rent A/c	10,000.00	
	To Cash		10,000.00
31-Mar	Electricity Expense Acc	Adjusted Trial Balance	35,000.00
	To Accrued Expenses		35,000.00
31-Mar	Cash	10,000.00	
	To Unearned Revenue		10,000.00
31-Mar	Bad debts A/c	50,000.00	
	To Accounts Receivable A/c		50,000.00
31-Mar	Salaries Account	50,000.00	
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Adjusting Journal Entry Examples

J Rink

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