

TEST REVIEW

Adjusting & Closing Entries

Account: SALARY							May 1, 2019
DATE	PARTICULARS	DR	DEBIT	CREDIT	DEBIT		Balance
2019							
Oct	Dr. P. recorded	✓			100		1000

Account: AIR							May 1, 2019
DATE	PARTICULARS	DR	DEBIT	CREDIT	DEBIT		Balance
2019							
Oct	Dr. P. recorded	✓			100		1000

Account: SUPPLIES							May 1, 2019
DATE	PARTICULARS	DR	DEBIT	CREDIT	DEBIT		Balance
2019							
Oct	Dr. P. recorded	✓			100		1000

Account: PREPAID RENT							May 1, 2019
DATE	PARTICULARS	DR	DEBIT	CREDIT	DEBIT		Balance
2019							
Oct	Dr. P. recorded	✓			100		1000

Account: SALARY

Dr. P. recorded

1000

1000

Account: AIR

Dr. P. recorded

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Account: SUPPLIES

Dr. P. recorded

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Account: PREPAID RENT

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