

4

View transaction list



Journal entry worksheet

1 2 3 4 5

On December 1, 2021, Wolverine reserves \$4,000 cash from a company that is renting office space from Wolverine. The payment, representing rent for December and January, is credited to Deferred Revenue. Record the adjusting entry for deferred revenue at its yearend of December 31.

Notes: Enter debits before credits.

Date	General Journal	Debit	Credit
December 31			

Record entry

Clear entry

View general journal



Hint

Hint #0

1/31: Debit for 1 month of the \$4,000 = \$400 (to be debited against cash) and credit interest revenue for \$400 (to be credited to deferred revenue).

12/31
Interest revenue
\$400

12/31
Cash
\$400

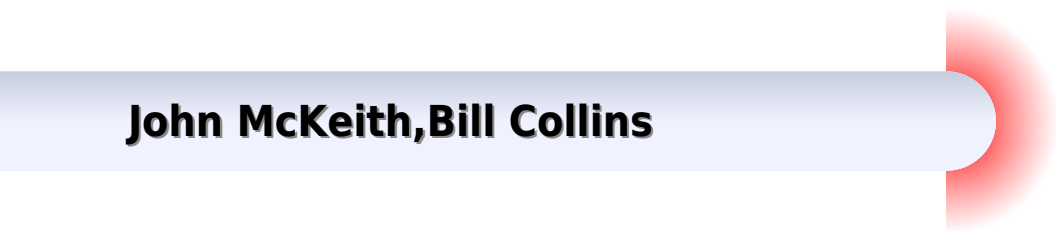
12/31
Interest revenue
\$400

12/31
Cash
\$400

The adjusting entry includes a \$400 debit to interest expense.

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John McKeith, Bill Collins



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