

4

View transaction list



Journal entry worksheet

<

1

2

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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 Enter the 1/31 adjusting entry for the \$4,000 debit to the deferred revenue account. The entry will debit Interest Expense and credit Deferred Revenue.

12/31
Interest Expense 4,000
 Deferred Revenue 4,000

12/31

| | | | |
|-------|------------------|-------|--------|
| Debit | Interest Expense | 4,000 | |
| | | | Credit |
| | Deferred Revenue | | 4,000 |

12/31

| | | |
|-------|------------------|-------|
| Debit | Interest Expense | 4,000 |
| | Deferred Revenue | 4,000 |

The adjusting entry includes a \$400 debit to Interest Expense.

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WILD



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Table of Contents Mcgraw Hill Connect College Accounting Solutions Manual

1. Understanding the eBook Mcgraw Hill Connect College Accounting Solutions Manual
 - The Rise of Digital Reading Mcgraw Hill Connect College Accounting Solutions Manual
 - Advantages of eBooks Over Traditional Books
2. Identifying Mcgraw Hill Connect College Accounting Solutions Manual
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Mcgraw Hill Connect College Accounting Solutions Manual
 - User-Friendly Interface
4. Exploring eBook Recommendations from Mcgraw Hill Connect College Accounting Solutions Manual

- Personalized Recommendations
- Mcgraw Hill Connect College Accounting Solutions Manual User Reviews and Ratings
- Mcgraw Hill Connect College Accounting Solutions Manual and Bestseller Lists
- 5. Accessing Mcgraw Hill Connect College Accounting Solutions Manual Free and Paid eBooks
 - Mcgraw Hill Connect College Accounting Solutions Manual Public Domain eBooks
 - Mcgraw Hill Connect College Accounting Solutions Manual eBook Subscription Services
 - Mcgraw Hill Connect College Accounting Solutions Manual Budget-Friendly Options
- 6. Navigating Mcgraw Hill Connect College Accounting Solutions Manual eBook Formats
 - ePub, PDF, MOBI, and More
 - Mcgraw Hill Connect College Accounting Solutions Manual Compatibility with Devices
 - Mcgraw Hill Connect College Accounting Solutions Manual Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Mcgraw Hill Connect College Accounting Solutions Manual
 - Highlighting and Note-Taking Mcgraw Hill Connect College Accounting Solutions Manual
 - Interactive Elements Mcgraw Hill Connect College Accounting Solutions Manual
- 8. Staying Engaged with Mcgraw Hill Connect College Accounting Solutions Manual
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Mcgraw Hill Connect College Accounting Solutions Manual
- 9. Balancing eBooks and Physical Books Mcgraw Hill Connect College Accounting Solutions Manual
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Mcgraw Hill Connect College Accounting Solutions Manual
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Mcgraw Hill Connect College Accounting Solutions Manual
 - Setting Reading Goals Mcgraw Hill Connect College Accounting Solutions Manual
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Mcgraw Hill Connect College Accounting Solutions Manual

- Fact-Checking eBook Content of Mcgraw Hill Connect College Accounting Solutions Manual
- Distinguishing Credible Sources

13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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