

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 = debit \$400
credit (opposite) credit will offset amount charged to
Wolverine for rent for January.

12/31
Debit: Interest Expense
Credit: Interest Payable

Interest Expense Interest Payable

Debit: Interest Expense Credit: Interest Payable

12/31 12/31

Debit: Interest Expense Credit: Interest Payable

12/31 12/31

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

Mcgraw Hill Connect College Accounting Solutions Manual

Tao Wei



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