

Problem 1

Shown below is Adventure Travel's adjusted trial balance as of the end of its annual accounting period:

Adventure Travel
Adjusted Trial Balance
December 31

	Dr.	Cr.
Cash	\$ 25,000	
Accounts receivable	15,000	
Office supplies	4,300	
Office equipment	29,600	
Accumulated depreciation—Office equipment		\$5,000
Long-term notes payable		25,000
Brady, Capital		30,260
Brady, Withdrawals	1,000	
Fees earned		75,000
Salaries expense	32,800	
Rent expense	16,800	
Depreciation expense—Office equipment	3,960	
Advertising expense	4,000	
Office supplies expense	2,800	
Totals	<u>\$135,260</u>	<u>\$135,260</u>

Required

1. Prepare the necessary closing general journal entries with explanations. (20 points)
2. This is to be typed and submitted as an attachment no later than Friday, March 27 at 8:00 a.m. Make sure you have your name on your documents.

Adventure Travels Accounting Simulation Answers

M Lipman



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