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N	Data	Clara
Name	Date	Class

9-5 CHALLENGE PROBLEM, p. 213

Journalizing and posting adjusting and closing entries with a net loss; preparing a post-closing trial balance

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DATE	DATE ACCOUNT TITLE DOC. POST. NO. REF.		DEBIT			CREDIT						
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9-5 CHALLENGE PROBLEM (continued)

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GENERAL LEDGER

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DATI	E	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT CREDIT
Sept.	30	Balance	V			767800
ACCO		Petty Cash	1			ACCOUNT NO. 120
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DATI		ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT CREDIT
Sept.	30	Balance	V			10000
ACCO	UNT.	Accounts Receivable—Jennifer I	Balsa	10101AT	li	ACCOUNT NO. 130
			POST.			BALANCE
DAT		ITEM	REF.	DEBIT	CREDIT	DEBIT CREDIT
Sept.	30	Balance				1 6 4 00
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ACCO	UNT	Supplies		1 % 1		ACCOUNT NO. 140
			POST.	DEBIT	CREDIT	ACCOUNT NO. 140
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DAT	E			DEBIT	CREDIT	BALANCE
DAT	E	ITEM	REF.	DEBIT	CREDIT	BALANCE DEBIT CREDIT
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Sept.	30	ITEM	REF.	DEBIT	CREDIT	BALANCE DEBIT CREDIT
Sept.	. 30	Balance	POST.			BALANCE DEBIT CREDIT 2 1 9 0 00
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2-5	CHALLENGE PROBLEM	(continued)			
2.		GENERAL LEI	OGER		
ACCOUNT]	Jon Mancini, Capital				account no. 310
DATE	ITEM	POST.	DEBIT		BALANCE
		REF.	DEBIT	CREDIT	DEBIT CREDIT
sept. 30	Balance	/			950000
ACCOUNT	Jon Mancini, Drawing				account no. 320
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT CREDIT
Sept. 30	Balance	V			50000
ACCOUNT	Income Summary		िचि		account no. 330
		POST.			BALANCE
DATE	ITEM	REF.	DEBIT	CREDIT	DEBIT CREDIT
ACCOUNT	Sales				account no. 410
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE
Sept 30	Balance	V			DEBIT CREDIT 45960
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	Advertising Expense				510
ACCOUNT	Advertising Expense			1	account no. 510
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE DEBIT CREDIT
Sept. 30) Balance	<u> </u>			55000
ACCOUNT	Insurance Expense	· · · · · · · · · · · · · · · · · · ·			account no. 520
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE
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CHALLENGE PROBLEM (continued)

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GENERAL LEDGER

ACCOUNT	Miscellaneous Expense				account no. 530
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Sept. 30	Balance				5 8 00
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ACCOUNT	Supplies Expense				account no. 540
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ACCOUNT	Utilities Expense	****			account no. 550
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		REF.		GREE!	DEBIT CREDIT
Sept. 30	Balance	/			271400
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CHALLENGE PROBLEM (continued)		
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ACCOUNT TITLE	DEBIT	CREDIT
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