Name: _____

3A Accounting
Practice Test – Chapter 9

Section A: Adjustment Entries

1. Record the following adjusting entries in the General Journal below.

i) At the end of the month N. Bhatia noticed the need to adjust for the following changes to his accounts:

- One month's worth of office rent was now expired. N. Bhatia pays $1,000.00 a month for rent.
- There were only $100.00 of office supplies left on hand. N. Bhatia had $600.00 of supplies at the beginning of this accounting period.
- One month's worth of depreciation on the office computer is recorded. N. Bhatia paid $4,000.00 expects to use his computer for 3 years, after which he expects to sell it for $400.00.

Date	Account Title and Explanation	P.R.	Debit	Credit

ii) Show these adjustments within the Eight-Column Worksheet provided. Go on to complete the worksheet after the adjustments.

Section B: Closing Entries

1. Using the information contained within your worksheet, show the journal entries that would be used to record the closing entries. ***Note: Remember to close ALL of your expense accounts, including the ones created in your adjusting entries.***

Date	Account Title and Explanation	P.R.	Debit	Credit