

### 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 Using A General Journal Answer Key

**Tobias Bleicker**



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