

1. Identify all the following items and correctly classified document (debit or credit) that is supporting T-accounts of your year-end adjusting journal.

- ✓ Depreciation expense
- ✓ Depreciation expense
- ✓ Depreciation expense

- Other assets debit 1000
- Other assets debit 1000
- Other assets debit 1000

2. During Computing year ended December 31, 2023, the company's 2023 year-end balance sheet shows that the 2023 COGS value using the FIFO method is \$1,000,000. Assume the company's 2023 sales are \$2,000,000. During the year, the company's 2023 COGS value using the LIFO method is \$1,200,000. During the year, the company's 2023 COGS value using the FIFO method is \$1,000,000. During the year, the company's 2023 COGS value using the LIFO method is \$1,200,000. During the year, the company's 2023 COGS value using the FIFO method is \$1,000,000. During the year, the company's 2023 COGS value using the LIFO method is \$1,200,000.

DATE	DESCRIPTION	DEBIT	CREDIT	BALANCE
12/31/23	Inventory		1,000,000	1,000,000
	Cost of Goods Sold	1,000,000		
	Inventory		1,000,000	1,000,000
12/31/23	Inventory		1,000,000	1,000,000
	Cost of Goods Sold	1,200,000		
	Inventory		1,200,000	1,200,000
12/31/23	Inventory		1,000,000	1,000,000
	Cost of Goods Sold	1,000,000		
	Inventory		1,000,000	1,000,000

3. During the year ended December 31, 2023, the company's 2023 year-end balance sheet shows that the 2023 COGS value using the FIFO method is \$1,000,000. Assume the company's 2023 sales are \$2,000,000. During the year, the company's 2023 COGS value using the LIFO method is \$1,200,000. During the year, the company's 2023 COGS value using the FIFO method is \$1,000,000. During the year, the company's 2023 COGS value using the LIFO method is \$1,200,000. During the year, the company's 2023 COGS value using the FIFO method is \$1,000,000. During the year, the company's 2023 COGS value using the LIFO method is \$1,200,000.

DATE	DESCRIPTION	DEBIT	CREDIT	BALANCE
12/31/23	Inventory		1,000,000	1,000,000
	Cost of Goods Sold	1,000,000		
	Inventory		1,000,000	1,000,000
12/31/23	Inventory		1,000,000	1,000,000
	Cost of Goods Sold	1,200,000		
	Inventory		1,200,000	1,200,000
12/31/23	Inventory		1,000,000	1,000,000
	Cost of Goods Sold	1,000,000		
	Inventory		1,000,000	1,000,000

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Léo Pomar



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