## PROBLEM 4.4B

003E	PUS PLAYH		
		General Journal	
		(Adjusting Entries)	2009
		Costumo Pontal 5	Sept. 30
		- Expense	
	600	Prepaid Costume Rental	
600	1111111111	Costume rental expense incurred in September.	
	The second	area in deptember.	
		(2)	
		Depreciation Expense: Building	30
	500	ACCUMULATED Depart of	
500		To record September depreciation: Buildings (\$150.000 ÷ 300 months)	
500		(\$150,000 ÷ 300 months).	
		14:00,000 + 300 months).	
	The state of the s		
		Depreciation 5	30
	200	Depreciation Expense: Fixtures and Equipment	- 0
	300		
300		The state of the s	
		months).	
		(4)	
		Interest Expense	30
	1,062	Interest Payable	
1,062		Interest expense accrued in September.	
		Tanas decided in September.	
		(5)	
		Unearned Admissions Revenue	30
	500	Admissions Revenue	
500		To record earned revenue from nursing homes.	
		tevenue from nursing homes.	
		(6)	
		Concessions Revenue Receivable	30
	4,600	Concessions Revenue	
4,60		To record account	
1,00		To record accrued concessions revenue in	-
		September.	-
			-
		(7)	120
	2,200	Salaries Expense	30
	2,200	Salaries Payable	
2,20		To record accrued salary expense in September.	
		process in contember.	
		(8)	
		Income Taxes Expense	30
	3,600	Income Taxes Payable	
3,6		To record income taxes and the	
		To record income taxes accrued in September.	
		10)	
		No adjusting entry required.	30
		and entry required.	

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