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ANSWERS TO EXERCISES

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Ref / Date	Journal Entries and Adjusting Journal Entries	
(a) Sept 1	dr Prepaid Rent (+A)	2,000
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	cr Prepaid Rent (-A)	2,000
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Sept 30	dr Unearned Revenue (-L)	5,000
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Sept 30	dr Accounts Receivable (+A)	2,000
	cr Rent Revenue (+R, +SE)	2,000
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