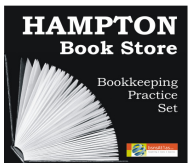
Hampton Book Store

Transaction Analysis Chart - Adjustments



Num	Date	Category	Account	Increasing or Decreasing?	DR/CR?
			ADJUSTING ENTRIES		
	7/31/20XX	Expense	Depreciation Expense	Increasing	Debit
		Asset (Contra)	Accum Depr, Equipment	Increasing	Credit
	7/31/20XX	Expense	Payroll Expense	Increasing	Debit
		Liability	Payroll Payable	Increasing	Credit
	7/31/20XX	COGS	Cost of Goods Sold (COGS)	Increasing	Debit
		Expense	Misc. Expense	Increasing	Debit
		Asset	Inventory Asset	Decreasing	Credit
	7/31/20XX	Expense	Insurance Exp - Fire	Increasing	Debit
		Expense	Insurance Exp - Liability	Increasing	Debit
		Asset	Prepaid Insurance	Decreasing	Credit

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