

	A	B	C	D	E	F	G
1	<b>ADJUSTING ENTRIES--THREE STATEMENT FORMAT</b>						
2	<b>ABC Company</b>						
3	<b>Worksheet as of December 31, 2009 (000s omitted)</b>						
4	<b>Adjusting Entries</b>						
5		<b>Unadjusted</b>	<b>Dr.</b>	<i>(Code)</i>	<b>Cr.</b>	<i>(Code)</i>	<b>Adjusted</b>
6	<b>INCOME STATEMENT:</b>						
7	<b>Sales .....</b>	<b>400</b>					
8	<b>Cost of sales .....</b>	<b>(210)</b>					
9	<b>Gross Profit .....</b>	<b>190</b>					
10	<b>Operating exp. (Mkt., G&amp;A, R&amp;D) ...</b>	<b>(120)</b>					
11	<b>Other income (expense) net</b>	<b>(10)</b>					<b>151</b>

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