

## Strandy Kvalitet: Adjusteringer Ekstra

### I. Definition:

Adjusteringer er journaliseringer af transaktioner på slutningen af regnskabsåret, der sikrer, at alle indtægter og udgifter er registreret for den korrekte periode, hvilket sikrer nøjagtigheden af regnskabet.

### II. Typer af Adjusteringer:

- **Indtægter:** Registrering af indtægter, der er oparbejdet, men endnu ikke er blevet modtaget.
  - **Udfordret Indtægt:** Indtægt modtaget for en periode, men endnu ikke registreret.
  - **Udfordret Udgift:** Udgift modtaget for en periode, men endnu ikke registreret.
- **Udgifter:** Registrering af udgifter, der er oparbejdet, men endnu ikke er blevet betalt.
  - **Udfordret Udgift:** Udgift modtaget for en periode, men endnu ikke registreret.
  - **Udfordret Indtægt:** Indtægt modtaget for en periode, men endnu ikke registreret.

### III. Formål:

- **At sikre nøjagtigheden af regnskabet:** Adjusteringer sikrer, at alle transaktioner er registreret inden slutningen af regnskabsåret, og at udgifter og indtægter er registreret i den korrekte periode.
- **At sikre nøjagtigheden af balancen:** Adjusteringer sikrer, at balancen er korrekt opdateret til slutningen af regnskabsåret, og at alle transaktioner er registreret i den korrekte periode.

### IV. Eksempler på Adjusteringer:

- **Indtægt, der er oparbejdet, men endnu ikke er blevet modtaget:** Registrering af indtægt, der er oparbejdet, men endnu ikke er blevet modtaget.
- **Udgift, der er oparbejdet, men endnu ikke er blevet betalt:** Registrering af udgift, der er oparbejdet, men endnu ikke er blevet betalt.
- **Udgifter, der er oparbejdet, men endnu ikke er blevet registreret:** Registrering af udgifter, der er oparbejdet, men endnu ikke er blevet registreret.
- **Indtægter, der er oparbejdet, men endnu ikke er blevet registreret:** Registrering af indtægter, der er oparbejdet, men endnu ikke er blevet registreret.

### V. Processen med at foretage Adjusteringer:

- **Identificer transaktioner, der kræver Adjusteringer:** Identificer transaktioner, der kræver Adjusteringer, baseret på den økonomiske realitet og den juridiske form.
- **Bestem udgangspunktet for Adjusteringer:** Bestem udgangspunktet for Adjusteringer, baseret på den økonomiske realitet og den juridiske form.
- **Bestem den økonomiske realitet og den juridiske form:** Bestem den økonomiske realitet og den juridiske form for Adjusteringerne.
- **Find den korre konto til den økonomiske realitet og den juridiske form:** Find den korre konto til den økonomiske realitet og den juridiske form for Adjusteringerne.
- **Foretag Adjusteringerne:** Foretag Adjusteringerne, baseret på den økonomiske realitet og den juridiske form.

### VI. Fordele ved Adjusteringer:

# Mastering Adjusting Entries Study Guide

**Marco Cascella**



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