

Strandy Kvalitet: Adjusteringer

I. Definition:

Adjusteringer er journalisering 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 forud for den regnskabsperiode.
 - **Udfordret Udgift:** Udgift modtaget forud for den regnskabsperiode.
- **Udgifter:** Registrering af udgifter, der er oparbejdet, men endnu ikke er blevet betalt.
 - **Udfordret Udgift:** Udgift modtaget forud for den regnskabsperiode.
 - **Udfordret Indtægt:** Indtægt modtaget forud for den regnskabsperiode.

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 økonomiske rapporter:** Adjusteringer sikrer, at økonomiske rapporter er nøjagtige og reflekterer den økonomiske situation i den angivne periode.

IV. Eksempler på Adjusteringer:

- **Udfordret indtægt:** En kunde har bestilt varer, men endnu ikke betalt.
- **Udfordret udgift:** En virksomhed har brugt elektricitet, men endnu ikke betalt.
- **Udfordret udgift:** En virksomhed har brugt elektricitet, men endnu ikke betalt.
- **Udfordret indtægt:** En virksomhed har modtaget en ordre, men endnu ikke leveret.

V. Processen med at foretage Adjusteringer:

- **Identificer transaktioner, der kræver Adjusteringer:** Dette kan være udgifter, der er oparbejdet, men endnu ikke er blevet betalt, eller indtægter, der er oparbejdet, men endnu ikke er blevet modtaget.
- **Bestem den korrekte periode:** Dette er den periode, hvor udgiften eller indtægten oparbejdes.
- **Registrer den økonomiske transaktion:** Dette kan gøres ved at oprette en journalisering eller ved at oprette en udgift eller indtægt i regnskabet.
- **Find den korrekte konto:** Dette er den konto, der skal bruges til at registrere udgiften eller indtægten.
- **Registrer den økonomiske transaktion:** Dette kan gøres ved at oprette en journalisering eller ved at oprette en udgift eller indtægt i regnskabet.

VI. Fordele ved Adjusteringer:

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AN Whitehead



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