

## Exhibit A

**Legend:**

**CAJE**

Client proposed adjusting entry.

**PAJE**

Auditor proposed adjusting entry.

**RAJE**

Auditor proposed reclassifying entry.

#	Account	December 31, 2021		Disposition
		DB	CR	
PAJE 1	Depreciation expense	1,586		Book
	Accumulated Depreciation		1,586	
	<i>To record annual depreciation</i>			

#	Account	December 31, 2020		Disposition
		DB	CR	
PAJE 1	Retained Earnings	800,000		Book
	Intellectual Property and Technology		800,000	
	<i>To remove internally developed intelletual property</i>			