

GENERAL JOURNAL

Page 2

Date	Accounts	Debits	Credits
01-17-X3	Accounts Receivable	8,000	
	Service Revenue		8,000
	<i>Provided services to customers on account</i>		
01-18-X3	Accounts Payable	500	
	Cash		500
	<i>Paid half of the utility bill received on Jan. 15</i>		
01-25-X3	Cash	4,800	
	Accounts Receivable		4,800
	<i>Received 60% of the amount due on the receivable that was established on Jan. 17</i>		
01-28-X3	Land	15,000	
	Cash		5,000
	Notes Payable		10,000
	<i>Purchased land by giving \$5,000 cash, and promising to pay the remainder in 90 days</i>		

Accounting General Journal Entries Examples

Raymond Cote



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Accounting: An Introduction to Principles and Practice 9ed Edward A. Clarke, Michael Wilson, 2018-09-01

Accounting An Introduction to Principles and Practice 9e is aligned to FNS30315 Certificate III in Accounts Administration The content is organised around the assessment requirements for each unit of competency supporting compliance with the VET Quality Framework and the Financial Services Training Package The student friendly text includes diagrams to demonstrate electronic forms of documentation and transfer of funds The importance of thorough authorisation and checking procedures to verify the accuracy and authenticity of a transaction is also incorporated in diagrams and throughout the chapter In this latest edition the payroll chapter has been updated in line with current minimum wage rates and using 2017 18 income tax rates the most current at the time of updating the book New print versions of this book come with bonus online study tools on the CourseMate Express platform Learn more about the online tools cengage.com/au/learning/solutions

Fundamentals of Accounting Donatila Agtarap-San Juan, 2007-09 This text discusses and presents accounting principles and concepts in lay man s terms using simple day to day terminologies Definitions are always amplified by examples familiar to students The steps in the accounting process are discussed using the same illustration problems from chapter to chapter so that the student can connect the relationship of the steps in the accounting process Being a basic accounting textbook the book will provide students with a solid and strong basic accounting knowledge to better equip them to tackle more advanced accounting courses Accounting as a field of study is professive accounting knowledge is learned in stages what is learned in basic accounting is used and applied in more advanced accounting courses Consequently if a student has a weak basic accounting foundation he will have difficulty succeeding in more advanced accounting courses

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bookkeeping systems track invoices pay bills manage payroll generate reports and determine job costs *Builder's Guide to Accounting* Michael C. Thomsett,2001-07 This book includes self test section at the end of each chapter Test yourself then check answers in the back of the book to see how you score CD ROM included *Fundamental Accounting* David Flynn,Carolina Koornhof,2005 The book has been specifically designed to include all topics covered in first courses in accounting in higher education In addition it caters for the curriculum of professional bodies which examine students for entry into business and accounting careers **Financial Records for Country Creameries** Frank Robotka,1927

Schaum's Outline of Financial Accounting 2 Ed. Jae Shim,Joel G. Siegel,1999-07-09 Tough Test Questions Missed Lectures Not Enough Time Fortunately for you there s Schaum s Outlines More than 40 million students have trusted Schaum s to help them succeed in the classroom and on exams Schaum s is the key to faster learning and higher grades in every subject Each Outline presents all the essential course information in an easy to follow topic by topic format You also get hundreds of examples solved problems and practice exercises to test your skills This Schaum s Outline gives you Practice problems with full explanations that reinforce knowledge Coverage of the most up to date developments in your course field In depth review of practices and applications Fully compatible with your classroom text Schaum s highlights all the important facts you need to know Use Schaum s to shorten your study time and get your best test scores Schaum s Outlines Problem Solved **Pitman's Journal of Commercial Education** ,1915 *Classification and Standardization of Personal Service and Summary Distribution and Comparative Salaries of Offices and Positions in the Milwaukee City Government* J.L. Jacobs & Company,1917 The Accountants' Manual ,1894 Introduction to Accounting Alva LeRoy Prickett,Rufus Merrill Mikesell,1930 Bookkeeping Principles and Practice Arthur Henry Rosenkamppff,William Carroll Wallace,1923 *Principles of Accounting* John Raymond Wildman,1913 **Fundamentals of Accounting** Sietse Bernard Koopman,Roy Bernard Kester,1921 Proceedings of the Common Council of the City of Milwaukee Milwaukee (Wis.). Common Council,1918 Understanding Hospitality Accounting I Raymond Cote,1997 Accounting voor de horeca *Circular* Iowa State College. Extension Service in Agriculture and Home Economics,1922 **General Accounting** John Abram Powelson,1923 **The Accountant's Compendium** Sidney Stanley Dawson,1908

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