

**Journal Entries**

<b>Date</b>	<b>Account Name</b>	<b>D</b>	<b>C</b>
6/1/2025	Cash	55000	
	Joe Smith, Capital		55000
	To record owner's investment		
6/1/2025	Supplies	3300	
	Accounts Payable		3300
	To record purchase of supplies		
6/1/2025	Cash	18300	
	Fees Earned		18300
	To record revenue		
6/1/2025	Rent Expense	8300	
	Cash		8300
	To record rent expense		
6/30/2025	Accounts Payable	2290	
	Cash		2290
	To record payment on account		
6/30/2025	Accounts Receivable	30800	
	Fees Earned		30800
	To record revenue		
6/30/2025	Auto Expense	1380	
	Miscellaneous Expense	1800	
	Cash		3180
	To record auto and misc expense		
6/30/2025	Salaries Expense	7300	
	Cash		7300
	To record office salaries		
6/30/2025	Supplies Expense	2050	
	Supplies		2050
	To record use of Supplies		
6/30/2025	Joe Smith, Drawing	13800	
	Cash		13800
	To record owner withdrawal		

# Basic Journal Entries Examples

**M Lipman**



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**QuickBooks 2008** Bonnie Biafore,2008-01-16 Explains how to use QuickBooks to set up and manage bookkeeping systems track invoices pay bills manage payroll generate reports and determine job costs

*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](http://cengage.com/au/learning/solutions)

*New Shipping Containers for Cantaloups* Bert Dean Miner,Daniel J. Bartz,Dexter Vosburg Rivenburgh,James William Dickens,Peter Louis Henderson,Robert E. Hardenburg,Rosalind Caribelle Lifquist,Russell Hammond Hinds,W. Keith Whitney,William Richard Black,1961

**Modern Bookkeeping Practice** Nathaniel Altholz,1930

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[General Accounting](#) John Abram Powelson,1923

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**Documents of the Senate of the State of New York** New York (State). Legislature. Senate,1916 First Report of the Committee on Civil Service of the Senate of the State of New York New York (State). Legislature. Senate. Committee on Civil Service,1916 **Tramway Bookkeeping and Accounts** Donald McColl,1902 **Financial Records for Country**

**Creameries** Frank Robotka,1927 *Accurate book-keeping made simple and easy* James Best,1879 **The Accountant** ,1930 **Basic Accounting** George Edward Bennett,1925 **Cyclopedia of Commerce, Accountancy, Business**

**Administration...** American School (Lansing, Ill.),1910 **Cyclopedia of Commerce** American School (Lansing, Ill.),1910 *Cyclopedia of Commerce, Accountancy, Business Administration ...: Theory of accounts; partnerships; vouchers* American School (Lansing, Ill.),1909 Cyclopedia of Commerce, Accountancy, Business Administration... American School of Correspondence,1912

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