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Date	Particulars	Debit	Credit
1-Apr	Cash A/c	\$100,000	
	To Common Stock A/c		\$100,000
(Being the common stock issued worth \$100,000)			
1-Apr	Rent A/c	\$10,000	
	To Cash A/c		\$10,000
(Being the rent for the current month paid amounting \$10,000)			
1-Apr	Prepaid Rent A/c	\$50,000	
	To Cash A/c		\$50,000
(Being the advance rent for the next 5 months paid amounting \$50,000)			
3-Apr	Office Supplies A/c	\$12,500	
	To Accounts Payable A/c		\$12,500
(Being Office supplies purchased on account having cost of \$12,500)			
5-Apr	Cash A/c	\$45,000	
	To Revenue from Services		\$45,000
(Being the cash received against the provision of the services)			

Journal Entries Accounting Examples

William Andrew Paton



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Table of Contents Journal Entries Accounting Examples

1. Understanding the eBook Journal Entries Accounting Examples
 - The Rise of Digital Reading Journal Entries Accounting Examples
 - Advantages of eBooks Over Traditional Books
2. Identifying Journal Entries Accounting Examples
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Journal Entries Accounting Examples
 - User-Friendly Interface
4. Exploring eBook Recommendations from Journal Entries Accounting Examples
 - Personalized Recommendations
 - Journal Entries Accounting Examples User Reviews and Ratings
 - Journal Entries Accounting Examples and Bestseller Lists
5. Accessing Journal Entries Accounting Examples Free and Paid eBooks
 - Journal Entries Accounting Examples Public Domain eBooks
 - Journal Entries Accounting Examples eBook Subscription Services
 - Journal Entries Accounting Examples Budget-Friendly Options
6. Navigating Journal Entries Accounting Examples eBook Formats

- ePub, PDF, MOBI, and More
 - Journal Entries Accounting Examples Compatibility with Devices
 - Journal Entries Accounting Examples Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Journal Entries Accounting Examples
 - Highlighting and Note-Taking Journal Entries Accounting Examples
 - Interactive Elements Journal Entries Accounting Examples
 8. Staying Engaged with Journal Entries Accounting Examples
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Journal Entries Accounting Examples
 9. Balancing eBooks and Physical Books Journal Entries Accounting Examples
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Journal Entries Accounting Examples
 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
 11. Cultivating a Reading Routine Journal Entries Accounting Examples
 - Setting Reading Goals Journal Entries Accounting Examples
 - Carving Out Dedicated Reading Time
 12. Sourcing Reliable Information of Journal Entries Accounting Examples
 - Fact-Checking eBook Content of Journal Entries Accounting Examples
 - Distinguishing Credible Sources
 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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