

A Byte of Accounting, Inc. General Journal

Note: You can only enter data into the yellow filled cells.

Transaction	Date	Account	Name	Description	Debit	Credit
28	Jun 30	5080	Supplies Expense	Office supplies remaining	330.00	
28	Jun 30	1150	Office Supplies	Office supplies remaining		330.00
29	Jun 16	5090	Interest Expense			
29	Jun 16	2103	Interest Payable	Need a Description		
30	Jun 14	5100	Insurance Expense	Expensed one half month's amount	242.00	
30	Jun 14	1130	Prepaid Insurance	Expensed one half month's amount		242.00
31	Jun 30	1120	Accounts Receivable	Unbilled Revenues	9,000.00	
31	Jun 30	3200	Retained Earnings	Unbilled Revenues		9,000.00
32	Jun 30	5110	Depreciation Expense	Adjusting entry for depreciation	3,933.26	
32	Jun 30	1412	Accum. Depr.-Building	Adjusting entry for depreciation		284.39
32	Jun 30	1312	Accum. Depr.-Compu	Adjusting entry for depreciation		3,632.00
32	Jun 30	1212	Accum. Depr.-Office	Adjusting entry for depreciation		16.87
33	Jun 30	5020	Salary Expense	Unpaid salaries	546.00	
33	Jun 30	2105	Salaries Payable	Unpaid salaries		546.00
34	Jun 30	5090	Interest Expense	interest expense	1,099.25	
34	Jun 30	2103	Interest Payable	interest expense		1,099.25
35						
36						
37						
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39						

Cybertext Accounting Project Answers

Peipei Pang



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