

Journal Entry Examples

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)			

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Puja Mehta



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Book-keeping and Accounting Sir Mark Webster Jenkinson,1910 The Accounting Review William Andrew Paton,1928
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Lyons' Bookkeeping and Accounting James A. Lyons,Oliver S. Smith,1920 Hospital accounting and statistics William Van Schoonhoven Thorne,1918 Computer Applications in Construction Boyd C. Paulson,1995 Through the material readers are given the ability to analyze systematically a potential area of need such as a function in a department to determine whether a computer application might help to assess the costs and benefits of alternative proposals and to proceed from that analysis to a clear specification for what the proposed solution should accomplish There is also coverage of how computer professionals evaluate hardware and design the software and systems that will implement a given application Furthermore readers will learn how to manage the people resources time and money required in the development process for creating a given application program or for adapting a package application to the needs specified in the design *Hospital Accounting and Statistics* ,1918 **Accountancy Class XI** Dr. S. K. Singh, ,Dr. Sanjay Kumar Singh, ,Shailesh Chauhan,2021-10-29 1 Introduction to Accounting 2 Basic Accounting Terms or Terminology 3 Theory Base of Accounting Accounting Principles Fundamental Assumptions or Concepts 4 Accounting Standards and IFRS 5 Double Entry System 6 Process and Bases of Accounting 7 Origin of Transactions Source Documents and Vouchers 8 Accounting Equation 9 Rules of Debit and Credit 10 Recording of Business Transactions Books of Original Entry Journal 11 Ledger 12 Special Purpose Subsidiary Books I Cash Book 13 Special Purpose Subsidiary Books II 14 Bank Reconciliation Statement 15 Trial Balance and

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