

# 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)			

# List Accounting Journal Entry Examples

**Dr. S. K. Singh, Shailesh Chauhan**



## List Accounting Journal Entry Examples:

Book-keeping and Accounting Sir Mark Webster Jenkinson,1910      The Accounting Review William Andrew Paton,1928  
Includes section Reviews      Accountancy Class XI by Dr. S. K. Singh, Dr. Sanjay Kumar Singh, Shailesh Chauhan (SBPD Publications) Dr. S. K. Singh,Dr. Sanjay Kumar Singh,Shailesh Chauhan,2021-06-29 Strictly according to the latest syllabus prescribed by Bihar School Examination Board BSEB Patna and developed by State Council for Educational Research Training SCERT following CBSE curriculum based on NCERT guidelines 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 Errors 16 Depreciation 17 Provisions and Reserves 18 Accounting for Bills of Exchange 19 Rectification of Errors 20 Capital and Revenue Expenditures and Receipts 21 Financial Statements Final Accounts Without Adjustment 22 Final Accounts With Adjustment 23 Accounts from Incomplete Records or Single Entry System UNIT Computer in Accounting 1 Introduction to Computer and Accounting Information System AIS 2 Applications of Computer in Accounting 3 Accounting and Database System Project Work Appendix Dictionary of Accounting Latest Model Paper BSEB Examination Paper JAC with OMR Sheet      **Accountant's Encyclopedia, Revised** Prentice-Hall, Inc,1981  
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

Errors 16 Depreciation 17 Provisions and Reserves 18 Accounting for Bills of Exchange 19 Rectification of Errors 20 Capital and Revenue Expenditures and Receipts 21 Financial Statements Final Accounts Without Adjustment 22 Final Accounts With Adjustment 23 Accounts from Incomplete Records or Single Entry System UNIT Computer in Accounting 1 Introduction to Computer and Accounting Information System AIS 2 Applications of Computer in Accounting 3 Accounting and Database System Project Work A Appendix Dictionary of Accounting B Latest Model Paper BSEB C Examination Paper JAC with OMR Sheet The Star Combination Course in Accountancy, Business Management, Corporation and Cost Accounting Harry Marc Rowe,1925 **Complete Accounting Course** David Himmelblau,1924 Auditing and Cost Accounting William Arthur Chase,1910 **Introduction to Accounting** Alva LeRoy Prickett,Rufus Merrill Mikesell,1930 Accountancy Class 11 - [CBSE Board] Dr. S.K. Singh, ,Dr. Sanjay Kumar Singh, ,Shailesh Chauhan,2022-07-22 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 Errors 16 Depreciation 17 Provisions and Reserves 18 Accounting for Bills of Exchange 19 Rectification of Errors 20 Capital and Revenue Expenditures and Receipts 21 Financial Statements Final Accounts Without Adjustment 22 Final Accounts With Adjustment 23 Accounts from Incomplete Records or Single Entry System UNIT Computer in Accounting 1 Introduction to Computer and Accounting Information System AIS 2 Applications of Computer in Accounting 3 Accounting and Database System Project Work Appendix Dictionary of Accounting *Elective Course: Systematizing and cost accounting: lessons B71-B90. External auditing: lessons D71-D80. C.P.A. coaching: lessons E71-E80. Credits and credit administration: lessons G71-G80* International Accountants Society,1919 *Business Administration: Auditing and cost accounting, by W.A. Chase and others* Walter Dwight Moody,1910 Bihar Board Accountancy Class 11 Free Objective Accountancy Dr. S. K. Singh,Shailesh Chauhan,2025-10-17 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 10A Accounting for Goods and Services Tax GST 11 Ledger 12 Special Purpose Subsidiary Books I Cash Book 13 Special Purpose Subsidiary Books II 14 Bank Reconciliation Statement 15 Trial Balance and Errors 16 Depreciation 17 Provisions and Reserves 18 Accounting for Bills of Exchange 19 Rectification of Errors 20 Capital and Revenue Expenditures and Receipts 21 Financial Statements Final Accounts Without Adjustment 22 Final Statement Final Accounts With Adjustment 23 Accounts from Incomplete Records or

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