

A Byte of Accounting

General Journal

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

Transaction	Date	Account	Name	Description	Debit	Credit
121	24	Jun 29	5020	Salary Expense	salaries paid	60.00
122	24	Jun 29	1110	Cash	salaries paid	60.00
123						
124						
125						
126	25	Jun 30	5050	Oil & Gas Expense	utilities expense	915.00
127	25	Jun 30	2101	Accounts Payable	utilities expense	915.00
128						
129						
130						
131	26	Jun 30	3300	Hudson Bloom, Withdraws	paid for airline tickets to send kids	1,900.00
132	26	Jun 30	1110	Cash	paid for airline tickets to send kids	1,900.00
133						
134						
135						
136	27	Jun 30	5010	Rent Expense	rent expenses incurred	3,200.00
137	27	Jun 30	1140	Prepaid Rent	rent expenses incurred	3,200.00
138						
139						
140						
141	28	Jun 30	5080	Supplies Expense	office supplied expense	1,210.00
142	28	Jun 30	1150	Office Supplies	office supplied expense	1,210.00
143						
144						
145						
146	29	Jun 30	5090	Interest Expense	interest became due	2,072.92
147	29	Jun 30	2103	Interest Payable	interest became due	2,072.92
148						
149						
150						
151	30	Jun 30	5100	Insurance Expense	insurance expense incurred	2,568.00
152	30	Jun 30	1130	Prepaid Insurance	insurance expense incurred	2,568.00
153						
154						
155						
156	31	Jun 30	1120	Accounts Receivable	unbilled revenue	5,000.00
157	31	Jun 30	4100	Computer & Consulting R	unbilled revenue	5,000.00
158						
159						
160						
161	32	Jun 30	5110	Depreciation Expense	depreciation expense	226.19
162	32	Jun 30	1412	Accum. Depr. Building	depreciation expense	226.19

Answers For Accounting Cybertext Project

Arthur B. Curtis, John Hurlie Cooper



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