

Date	Account	Debit	Credit
2-Apr-19	Prepaid rent Account	\$48,000	
	Cash		\$48,000
4-Apr-19	Office Supplies Account	\$20,000	
	Accounts Payable Account		\$20,000
13-Apr-19	Cash	\$30,000	
	Service Revenue		\$30,000
13-Apr-19	Accounts Payable Account	\$20,000	
	Cash		\$20,000
25-Apr-19	Cash	\$5,000	
	Unearned Revenue		\$5,000
26-Apr-19	Office Supplies Account	\$5,000	
	Accounts Payable Account		\$5,000
28-Apr-19	Wages Expense Account	\$25,000	
	Cash		\$25,000
30-Apr-19	Dividends Paid	\$6,000	
	Cash		\$6,000
30-Apr-19	Electricity Expense Account	\$2,500	
	Utilities Payable Account		\$2,500
30-Apr-19	Telephone Expense Account	\$2,000	
	Utilities Payable Account		\$2,000
30-Apr-19	Miscellaneous Expense Account	\$4,500	
	Cash		\$4,500

Accounting Journal Examples

ANATH LEE WALES



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