

A Byte of Accounting General Journal

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

	Transaction		Date	Account	Name	Description	Debit	Credit
4								
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

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Seng Tiam Koh, Lian Koh



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