

ACCOUNTING JOURNAL ENTRY

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Date	Account Title	Debit (\$)	Credit (\$)	Balance (\$)	Description
Jan 1, 2023	Cash		5,000.00	5,000.00	Initial investment by the owner
Jan 3, 2023	Accounts Receivable		1,000.00	6,000.00	Sale of 100 units of Product X on credit
Jan 5, 2023	Supplies Expense		500.00	5,500.00	Purchase of office supplies from ABC Suppliers
Jan 8, 2023	Sales Revenue		15,000.00	20,500.00	Sale of 500 units of Product Y to Customer A
Jan 9, 2023	Rent Expense		1,000.00	19,500.00	Monthly rent payment to XYZ Realty
Jan 10, 2023	Accounts Receivable		500.00	20,000.00	Collection of outstanding payments from Customer B
Jan 15, 2023	Salaries and Wages Expense		2,000.00	18,000.00	Payment of employee salaries for January
Jan 31, 2023	Income Tax Expense		500.00	17,500.00	Monthly provision for income tax

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Tobias Bleicker

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