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General Journal				
Date	Account Titles	Debit	Credit	
Dec. 1	No journal entry required.			
5	Cash.....	90		
	Unearned Service Revenue.....	60		
	Service Revenue.....		150	
8	Cash.....	300		
	Accounts Receivable.....		300	
9	Cash.....	750		
	Unearned Service Revenue.....		750	
15	Accounts Payable.....	50		
	Cash.....		50	
16	Accounts Payable.....	600		
	Cash.....		600	
19	Cash.....	60		
	Unearned Service Revenue.....		60	
23	Cash.....	3,000		
	Accounts Receivable.....	1,000		
	Service Revenue.....		4,000	
23	Supplies.....	1,250		
	Cash.....		1,250	
23	Salaries and Wages Expense.....	800		
	Cash.....		800	
28	Dividends.....	500		
	Cash.....		500	

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**Robert R. Redfield**



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**Accounting Principles** Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2010-12-20 Weygandt's Accounting Principles introduces challenging accounting concepts with examples that are familiar to accountants The new edition has been updated with the latest IFRS IASB standards Additional coverage is included on foreign currency translation and LCM More discussions focus on risk management as a result of the financial crisis The examples also emphasize current examples in order to help accountants make the connection to their everyday lives

**Financial Accounting** Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2009-11-02 Weygandt helps corporate managers see the relevance of accounting in their everyday lives Challenging accounting concepts are introduced with examples that are familiar to them which helps build motivation to learn the material Accounting issues are also placed within the context of marketing management IT and finance The new Do It feature reinforces the basics by providing quick hitting examples of brief exercises The chapters also incorporate the All About You AAY feature as well as the Accounting Across the Organization AAO boxes that highlight the impact of accounting concepts With these features corporate managers will learn the concepts and understand how to effectively apply them

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