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B-1-	General Journal	D - L II	
Date Dec. 1	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 Pavable	600	
	Cash		600
19	Cash	60	
	Unearned Service Revenue		60
23	Cash	3,000	
	Accounts Receivable	1,000	
	Service Revenue	1005.000.000	4,000
23	Supplies	1,250	
	Cash		1,250
23	Salaries and Wages Expense	800	
	Cash		800
28	Dividends	500	
	Cash		500

Continuing Cookie Cronicle Ccc4 Solutions

Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso

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