Sanchez General Merchandise General Journal

Page No. GJ-1

Date		Particulars	Ref	Debit	Credit
December	1	Cash	101	590,000	
		Sanchez, Capital	301		590,000
		To record initial investment.			
	2	NO ENTRY			
	Н	Office Equipment	106	30,000	
	-	Accounts Payable	201		30,000
		To record purchase of office equipment on account.			
	3	Prepaid Insurance	103	12,000	
		Cash	101		12,000
		To record acquisition of insurance with 1-year coverage.			
		Merchandise Inventory	105	205,000	
		Accounts Payable	201		205,000

Bookkeeping Sample Problem

Ross Graham Walker

Bookkeeping Sample Problem:

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highly regarded reference is relied on by a considerable part of the accounting profession in their day to day work This comprehensive resource is widely recognized and relied on as a single reference source that provides answers to all reasonable questions on accounting and financial reporting asked by accountants auditors bankers lawyers financial analysts and other preparers and users of accounting information The new edition reflects the new FASB Codification and includes expanded coverage of fair value and guidance on developing fair value estimates fraud risk and exposure healthcare and IFRS

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