

# Journal Entry Examples

Date	Particulars	Debit	Credit
1-Apr	Cash A/c	\$100,000	
	To Common Stock A/c		\$100,000
(Being the common stock issued worth \$100,000)			
1-Apr	Rent A/c	\$10,000	
	To Cash A/c		\$10,000
(Being the rent for the current month paid amounting \$10,000)			
1-Apr	Prepaid Rent A/c	\$50,000	
	To Cash A/c		\$50,000
(Being the advance rent for the next 5 months paid amounting \$50,000)			
3-Apr	Office Supplies A/c	\$12,500	
	To Accounts Payable A/c		\$12,500
(Being Office supplies purchased on account having cost of \$12,500)			
5-Apr	Cash A/c	\$45,000	
	To Revenue from Services		\$45,000
( Being the cash received against the provision of the services)			

# Journal Entry Example

**Scott C. Dulebohn**

A red circular graphic with a gradient, appearing as a partial circle or a stylized arrow pointing to the right, located to the right of the author's name.

## **Journal Entry Example:**

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## **Table of Contents Journal Entry Example**

1. Understanding the eBook Journal Entry Example
  - The Rise of Digital Reading Journal Entry Example
  - Advantages of eBooks Over Traditional Books
2. Identifying Journal Entry Example
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Journal Entry Example
  - User-Friendly Interface
4. Exploring eBook Recommendations from Journal Entry Example
  - Personalized Recommendations
  - Journal Entry Example User Reviews and Ratings

- Journal Entry Example and Bestseller Lists
- 5. Accessing Journal Entry Example Free and Paid eBooks
  - Journal Entry Example Public Domain eBooks
  - Journal Entry Example eBook Subscription Services
  - Journal Entry Example Budget-Friendly Options
- 6. Navigating Journal Entry Example eBook Formats
  - ePub, PDF, MOBI, and More
  - Journal Entry Example Compatibility with Devices
  - Journal Entry Example Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Journal Entry Example
  - Highlighting and Note-Taking Journal Entry Example
  - Interactive Elements Journal Entry Example
- 8. Staying Engaged with Journal Entry Example
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Journal Entry Example
- 9. Balancing eBooks and Physical Books Journal Entry Example
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Journal Entry Example
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Journal Entry Example
  - Setting Reading Goals Journal Entry Example
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Journal Entry Example
  - Fact-Checking eBook Content of Journal Entry Example
  - Distinguishing Credible Sources

13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
14. Embracing eBook Trends
  - Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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