

Exercise (S2-5) JOURNALIZING TRANSACTIONS

3. Jan. 2: Paid monthly office rent of \$2,600

- ▶ Paid rent, an expense, expense is increasing
 - ▶ *Expenses increase with debits*
- ▶ Paid cash, cash is an asset
 - ▶ *Decrease assets with credits*

GENERAL JOURNAL					
DATE		DESCRIPTION	REF	DEBIT	CREDIT
Jan	2	Rent Expense		2,600	
		Cash			2,600
		<i>Paid office rent.</i>			

Journalizing Transactions Accounting Examples

Maheshwari S.N. & Maheshwari S.K.



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Principles of Accounting William Andrew Paton, Russell Alger Stevenson, 1922 **Bookkeeping and Accounting** James Oscar McKinsey, 1926 **Journal ...** Canada. Parliament. House of Commons, 1911 Cyclopedia of Commerce, Accountancy, Business Administration... American School of Correspondence, 1912 **I.C.S.E. Commercial Studies for Class IX** Dr. C. B. Gupta, Goyal Brothers Prakashan, 2020-01-01 Goyal Brothers Prakashan **Teacher's Manual for Accounting Method** Willard J. Graham, Clarence Rufus Rorem, 1928

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