

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) | | | |

List Accounting Journal Entry Examples

James Oscar McKinsey



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