Journal Entry Examples

| Date | Particulars | Debit | Credit |
|-----------|--------------------------------------|----------------|------------------|
| 1-Apr | Cash A/c | \$100,000 | |
| | To Common Stock A/c | j <u> </u> | \$100,000 |
| (Being th | ne common stock issued worth \$10 | 0,000) | 10 |
| 1-Apr | Rent A/c | \$10,000 | |
| | To Cash A/c | | \$10,000 |
| (Being th | ne rent for the current month paid a | mounting \$10 | 0,000) |
| 1-Apr | Prepaid Rent A/c | \$50,000 | |
| | To Cash A/c | | \$50,000 |
| (Being th | he advance rent for the next 5 mont | ths paid amou | inting \$50,000) |
| 3-Apr | Office Supplies A/c | \$12,500 | |
| | To Accounts Payable A/c | | \$12,500 |
| (Being O | ffice supplies purchased on account | having cost o | of \$12,500) |
| 5-Apr | Cash A/c | \$45,000 | |
| | To Revenue from Services | | \$45,000 |
| (Being t | he cash received against the provisi | on of the serv | ices) |

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