

Prepare general journal entries for the following transactions of a new company called Pose for Pics.

Aug. 1 Madison Harris, the owner, invested \$10,700 cash and \$46,300 of photography equipment in the company.

2 The company paid \$3,800 cash for an insurance policy covering the next 24 months.

5 The company purchased office supplies for \$2,400 cash.

20 The company received \$3,300 cash in photography fees earned.

31 The company paid \$600 cash for August utilities.



Date	General Journal	Debit	Credit
Aug 01	Cash	10,700	
	Photography equipment	46,300	
	M. Harris, Capital		57,000

Assets		=	Liabilities		+	Equity	
Increase Debits	Decrease Credits		Decrease Debits	Increase Credits		Decrease Debits	Increase Credits
<u>Normal</u>				<u>Normal</u>		Owner, Withdrawals Expenses	Owner Investments Revenues

We increase equity with credits. Credit M. Harris, Capital account for the total, \$57,000.

Mcgraw Hill Connect Accounting Exercises

**Erik Genzer,Smith, Don (Donald
Richard)**



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