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ACC 290

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General Journal

<u>Date</u>	<u>Account Titles and Explanation</u>	<u>Debit</u>	<u>Credit</u>
OCT 5	CASH	1300	
	ACCOUNTS RECEIVABLE		1300
10	ACCOUNTS RECEIVABLE	5100	
	SERVICES REVENUE	5100	
15	SALARIES EXPENSE	1400	
	CASH	1400	
17	ACCOUNTS RECEIVABLE	600	
	SERVICES REVENUE	600	
20	ACCOUNTS PAYABLE	1500	
	CASH	1500	
29	CASH	300	
	DIVIDENDS	300	
31	CASH	500	
	UTILITIES	500	

T-ACCOUNTS

## CASH

DEBITS: 10/5 - 1300, 10/29 - 300, 10/31 - 500  
 CREDITS: 10/15 - 1400, 10/20 - 1500  
 BAL: 10/31 - 800

## ACCT PAYABLE:

DEBITS: 10/20 - 1500  
 CREDITS: 10/31 - 5100  
 BAL: 10/31 - 3600

## ACCT RECEIVABLE:

DEBITS: 10/17 - 600, 10/10 - 5100, 10/31 - 2600  
 CREDITS: 10/5 - 1300  
 BAL: 10/31 - 7000

## SUPPLIES:

DEBITS: 10/31 - 2100  
 CREDITS: N/A  
 BAL: 10/31 - 2100

## COMMON STOCK

DEBITS: N/A  
CREDITS: 10/31 - 15000  
BAL: 10/31 - 15000

## RETAINED EARNINGS

DEBITS: 10/31 - 8300  
CREDITS: N/A  
BAL: 10/31 - 8300

## UNEARNED REVENUE

DEBITS: N/A  
CREDITS: 10/31 - 900  
BAL: 10/31 - 900

## DIVIDENDS

DEBITS: N/A  
CREDITS: 10/31 - 300  
BAL: 10/31 - 300

## EQUIPMENT

DEBITS: 10/31 - 8000  
CREDITS: N/A  
BAL: 10/31 - 8000

## SERVICES REVENUE

DEBITS: N/A  
CREDITS: 10/10 - 5100, 10/17 - 600  
BAL: 10/31 - 5700

## UTILITIES

DEBITS: N/A  
CREDITS: 10/31 - 300  
BAL: 10/31 - 300

## SALARIES EXPENSE

DEBITS: 10/15 - 1400  
CREDITS: N/A  
BAL: 10/31 - 1400