

A Company
General Journal Entries
March, 20XX

Date	Accounts	Debit	Credit
1-Mar	Owners Capital	125,000.00	
	Notes Payable		125,000.00
1-Mar	Business License Expense	250.00	
	Cash		250.00
2-Mar	Rent Expense	950.00	
	Prepaid Rent	950.00	
	Cash		1,900.00
5-Mar	Office Furniture	2,750.00	
	Cash	15,000.00	
	Owners Capital		17,750.00
6-Mar	Cash	650.00	
	Service Revenue		650.00
8-Mar	Advertising Expense	500.00	
	Accounts Payable		500.00
10-Mar	Accounts Receivable	1,725.00	
	Service Revenue		1,725.00
15-Mar	Insurance Expense	750.00	
	Cash		750.00
20-Mar	Accounts Payable	135.00	
	Utilities Expense		135.00
20-Mar	Repairs and Maintenance	95.00	
	Accounts Payable		95.00
22-Mar	Cash	500.00	
	Owner Draws		500.00
25-Mar	Office Supplies	215.00	
	Accounts Payable		215.00
25-Mar	Accounts Receivable	350.00	

South Western General Journal Accounting Workbook

ML Morrison



South Western General Journal Accounting Workbook:

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