A Company General Journal Entries March, 20XX

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Date	Accounts	Debit	Credit
	Owners Capital	125,000.00	
	Notes Payable		125,000
	Business License Expense	250.00	
	Cash		250
	Rent Expense	950.00	
2-111-01	Prepaid Rent	950.00	
	Cash		1,900
5-Mar	Office Furniture	2,750.00	
	Cash	15,000.00	
	Owners Capital		17,750
6-Mar	Cash	650.00	
	Service Revenue		650
8-Mar	Advertising Expense	500.00	
	Accounts Payable		500
10-Mar	Accounts Receivable	1,725.00	
	Service Revenue		1,725
15-Mar	Insurance Expense	750.00	
	Cash		750
20-Mar	Accounts Payable	135.00	
	Utilities Expense		135
20-Mar	Repairs and Maintenance	95.00	
	Accounts Payable	33,00	95
22-Mar	Cash	500.00	
	Owner Draws	300.00	500
25-Mar	Office Supplies	215.00	
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25 - War	Accounts Receivable	350.00	

South Western General Journal Accounting Workbook

Jiyuan Zhang

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