

GENERAL JOURNAL for SERVICES COMPANY

Date	Transaction Code	Supplier/Customer	Description	CoA	Account Name	Debit	Credit
						Balance	
1/1/2018			Capital from Owner	3100	Owner's Capital		60,000.00
1/1/2018			Capital from Owner	1120	CASH - Operating Account	60,000.00	
1/2/2018			Administration expenses	6110	EXP - Administration	1,000.00	
1/2/2018			Administration expenses	1120	CASH - Operating Account		1,000.00
1/3/2018			Employee salary	6100	EXP - Salaries	6,000.00	
1/3/2018			Employee salary	1120	CASH - Operating Account		6,000.00
1/4/2018			Advertising expenses	6130	EXP - Other	2,000.00	
1/4/2018			Advertising expenses	1120	CASH - Operating Account		2,000.00
1/5/2018			Phone expenses	6120	EXP - Electricity, Water, Phone	1,000.00	
1/5/2018			Phone expenses	1120	CASH - Operating Account		1,000.00
1/6/2018			Electricity and water expenses	6120	EXP - Electricity, Water, Phone	1,800.00	
1/6/2018			Electricity and water expenses	1120	CASH - Operating Account		1,800.00
1/7/2018			Revenue from rental services	4100	REVENUE - All Products		12,000.00
1/7/2018			Revenue from rental services	1120	CASH - Operating Account	12,000.00	
1/8/2018			Revenue from bank interest	7100	Finance Charge Income		600.00
1/8/2018			Revenue from bank interest	1120	Central Bank	600.00	
1/9/2018			Owner expenses	1120	CASH - Operating Account		5,000.00
1/9/2018			Owner expenses	3400	Owner's Withdrawal	5,000.00	
1/10/2018			Rental equipment purchase	1510	PPE - Computer Equipment	10,000.00	
1/10/2018			Rental equipment purchase	1120	CASH - Operating Account		10,000.00
1/11/2018			Prepaid insurance	1410	PP&MD - Insurance	2,500.00	
1/11/2018			Prepaid insurance	1120	CASH - Operating Account		2,500.00
1/12/2018			Supplies purchase	1310	Product Inventory	1,500.00	
1/12/2018			Supplies purchase	1120	CASH - Operating Account		
1/13/2018			Building purchase	1560	PPE - Buildings and Lands		

Manual General Journal Excel Template

Brendan G. Carr

A red circular graphic with a gradient, appearing as a partial circle or a thick arc, located to the right of the author's name.

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Adopting the Beat of Appearance: An Emotional Symphony within **Manual General Journal Excel Template**

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