

GENERAL JOURNAL

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	DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT
1	20 —				
2	Apr. 16	<i>Cash</i>	111	100,000.00	
3		<i>G. Bell, Capital</i>	311		100,000.00
4		Invested cash in the business.			
5					
6	17	<i>Equipment</i>	128	28,000.00	
7		<i>Building</i>	126	96,000.00	
8		<i>Land</i>	124	64,000.00	
9		<i>Cash</i>	111		89,000.00
10		<i>Mortgage Payable</i>	223		99,000.00
11		Bought Body Firm.			
12					
13	17	<i>Equipment</i>	128	3,550.00	
14		<i>Cash</i>	111		710.00
15		<i>Accounts Payable</i>	221		2,840.00
16		Bought equipment on account from			
17		<i>Fitness Supply Co.</i> , with balance			
18		due in 30 days.			
19					
20	29	<i>Advertising Expense</i>	513	708.00	
21		<i>Cash</i>	111		708.00
22		Grand opening expenses.			
23					
24	30	<i>Cash</i>	111	1,152.00	
25		<i>Income from Services</i>	411		1,152.00
26		Received fees.			
27					
28	30	<i>Wages Expense</i>	511	833.00	
29		<i>Cash</i>	111		833.00
30		Paid wages for period			
31		April 17 through April 30.			

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**Jerry J. Weygandt, Mel Coe, Donald E.
Kieso, Paul D. Kimmel**

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Supervisory Committee Manual for Federal Credit Unions United States. National Credit Union Administration,1976
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Company,1928 **Accounting Manual** Massachusetts. Comptroller's Bureau,1958 Manual of Accounting and Financial Procedure in the Office of the Controller of the City and County of San Francisco, California, July, 1938 Municipal Finance

Officers Association of the United States and Canada,1938 Accounting Principles, Peachtree Complete Accounting Workbook Jerry J. Weygandt,Mel Coe,Donald E. Kieso,Paul D. Kimmel,2010-05-04 Weygandt Accounting Principles starts

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