Journal Entry Examples

Date	Particulars	Debit	Credit
1-Apr	Cash A/c	\$100,000	
	To Common Stock A/c	j <u> </u>	\$100,000
(Being th	ne common stock issued worth \$10	0,000)	10
1-Apr	Rent A/c	\$10,000	
	To Cash A/c		\$10,000
(Being th	ne rent for the current month paid a	mounting \$10	0,000)
1-Apr	Prepaid Rent A/c	\$50,000	
	To Cash A/c		\$50,000
(Being th	he advance rent for the next 5 mont	ths paid amou	inting \$50,000)
3-Apr	Office Supplies A/c	\$12,500	
	To Accounts Payable A/c		\$12,500
(Being O	ffice supplies purchased on account	having cost o	of \$12,500)
5-Apr	Cash A/c	\$45,000	
	To Revenue from Services		\$45,000
(Being t	he cash received against the provisi	on of the serv	ices)

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