

# Journal Entry Examples

| Date   | Particulars              | Debit     | Credit    |
|--|--------------------------|-----------|-----------|
| 1-Apr  | Cash A/c                 | \$100,000 |           |
|  | To Common Stock A/c      |           | \$100,000 |
| (Being the common stock issued worth \$100,000)                        |                          |           |           |
| 1-Apr  | Rent A/c                 | \$10,000  |           |
|  | To Cash A/c              |           | \$10,000  |
| (Being the rent for the current month paid amounting \$10,000)         |                          |           |           |
| 1-Apr  | Prepaid Rent A/c         | \$50,000  |           |
|  | To Cash A/c              |           | \$50,000  |
| (Being the advance rent for the next 5 months paid amounting \$50,000) |                          |           |           |
| 3-Apr  | Office Supplies A/c      | \$12,500  |           |
|  | To Accounts Payable A/c  |           | \$12,500  |
| (Being Office supplies purchased on account having cost of \$12,500)   |                          |           |           |
| 5-Apr  | Cash A/c                 | \$45,000  |           |
|  | To Revenue from Services |           | \$45,000  |
| ( Being the cash received against the provision of the services)       |                          |           |           |

# Examples Of Accounting Journal Entries

**L Darling-Hammond**



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