

General Journal

General Journal Sheet

Sheet No: 15

| Date | Account | Ref. | Debit | Credit |
|--------|---|-------|-------|--------|
| 2019 | | | | |
| Nov 30 | Depreciation expense | GL810 | 4,000 | |
| | Accumulated depreciation | GL280 | | 4,000 |
| | To record depreciation for November | | | |
| | | | | |
| Nov 30 | Bad debt expense | GL840 | 1,500 | |
| | Allowance for doubtful accounts | GL120 | | 1,500 |
| | To allow for doubtful accounts at the month end | | | |

Double Entry Journal Example Accounting Knutke

Thomas Griffiths



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