

# 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)			

# List Accounting Journal Entry Examples

**LL Leslie**



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## **Table of Contents List Accounting Journal Entry Examples**

1. Understanding the eBook List Accounting Journal Entry Examples
  - The Rise of Digital Reading List Accounting Journal Entry Examples
  - Advantages of eBooks Over Traditional Books
2. Identifying List Accounting Journal Entry Examples
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an List Accounting Journal Entry Examples
  - User-Friendly Interface
4. Exploring eBook Recommendations from List Accounting Journal Entry Examples
  - Personalized Recommendations
  - List Accounting Journal Entry Examples User Reviews and Ratings
  - List Accounting Journal Entry Examples and Bestseller Lists
5. Accessing List Accounting Journal Entry Examples Free and Paid eBooks
  - List Accounting Journal Entry Examples Public Domain eBooks

- List Accounting Journal Entry Examples eBook Subscription Services
- List Accounting Journal Entry Examples Budget-Friendly Options
- 6. Navigating List Accounting Journal Entry Examples eBook Formats
  - ePub, PDF, MOBI, and More
  - List Accounting Journal Entry Examples Compatibility with Devices
  - List Accounting Journal Entry Examples Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of List Accounting Journal Entry Examples
  - Highlighting and Note-Taking List Accounting Journal Entry Examples
  - Interactive Elements List Accounting Journal Entry Examples
- 8. Staying Engaged with List Accounting Journal Entry Examples
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers List Accounting Journal Entry Examples
- 9. Balancing eBooks and Physical Books List Accounting Journal Entry Examples
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection List Accounting Journal Entry Examples
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine List Accounting Journal Entry Examples
  - Setting Reading Goals List Accounting Journal Entry Examples
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of List Accounting Journal Entry Examples
  - Fact-Checking eBook Content of List Accounting Journal Entry Examples
  - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks

### 14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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