

# SAMPLE COMPANY

## General Journal

Page No. 01

DATE	PARTICULARS	POST REF	DEBIT	CREDIT
2023				
Jan. 5	Cash	GL 100	200	
	Service revenue	GL 400		200
	To record revenue from services rendered			
Feb. 20	Inventory	GL 130	1,000	
	Cash	GL 100		200
	Accounts payable	GL 200		800
	To record the purchase of inventory			

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**Conrad George Carlberg**



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**Fundamentals of Accounting** Donatila Agtarap-San Juan, 2007-09 This text discusses and presents accounting principles and concepts in lay man s terms using simple day to day terminologies Definitions are always amplified by examples familiar to students The steps in the accounting process are discussed using the same illustration problems from chapter to chapter so that the student can connect the relationship of the steps in the accounting process Being a basic accounting textbook the book will provide students with a solid and strong basic accounting knowledge to better equip them to tackle more advanced accounting courses Accounting as a field of study is professive accounting knowledge is learned in stages what is learned in basic accounting is used and applied in more advanced accounting courses Consequently if a student has a weak basic accounting foundation he will have difficulty succeeding in more advanced accounting courses

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