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General Journal

Date	Account Titles and Explanation	Debit (\$)	Credit (\$)
2-Sep	Cash Capital Stock [Owners invest \$900,000 cash in the business]	900,000	900,000
4-Sep	Land Building Cash Notes Payable [Purchased Land & Building; Paid partial amount of cash \$200,000 and the remaining balance will be paid by issuing Notes]	50,000 300,000	200,000 150,000
12-Sep	Office supplies Accounts Payable [Purchased office supplies for \$600 on account]	600	600
19-Sep	Accounts Receivable Clients Revenue [Billed clients \$75,000 on account]	75,000	75,000
29-Sep	Cash Salary Expenses [Record and paid salary expenses of \$24,000]	24,000	24,000
30-Sep	Cash Clients Revenue [\$30,000 cash collected from clients billed on September 19]	30,000	30,000

Financial Managerial Accounting 14th Edition Problems Solutions

Camilla Rothe



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