

MOON SERVICES INC.
General Journal
For the Month of November 2015

Date	Account title and explanation	Debit	Credit
<u>2015</u>			
Nov. 01	Cash Capital stock (Issued 20,000 shares of common stock at \$20 per share)	400,000	400,000
Nov. 03	Office rent expense Cash (Paid office rent for the month of November)	500	500
Nov. 06	Office supplies Cash (Purchased office supplies for cash)	250	250
Nov. 12	Office equipment Accounts payable (Purchased office equipment on account)	4,500	4,500
Nov. 16	Vehicle Cash Notes payable (Purchased company vehicle; paid \$10,000 cash and issued a \$15,000 note payable for the balance)	25,000	10,000 15,000
Nov. 21	Accounts receivable Service revenue (Billed clients on account)	24,000	24,000
Nov. 25	Dividends Dividends payable (Dividends declared to be distributed in December)	3,000	3,000
Nov. 28	Utilities expense Cash (November utilities paid in cash)	180	180
Nov. 29	Cash Accounts receivable (Collected cash from clients billed on November 21)	20,000	20,000
Nov. 30	Salaries expense Cash (Paid salary expense for November)	7,500	7,500

General Journal Entry Examples

Peipei Pang



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