

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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