

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

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

# General Journal Entry Examples

**California (State).**



## General Journal Entry Examples:

**Accounting Workbook For Dummies** John A. Tracy, 2011-08-08 Balance the books learn important accounting concepts and master the basics Accounting Workbook For Dummies is for business bookkeepers and accountants who need a refresher on the subject as well as students taking their first accounting class It s a comprehensive study guide that can help you improve your accounting skills and lay the foundation for further advancement Whether you re trying to get certified and become an accountant or own a small business and need a little help balancing your books this hands on guide provides the learning and helpful practice you need The third edition of Accounting For Dummies contains guidance on incorporating principles to adhere to the Sarbanes Oxley Act reading financial reports generating income statements and balance sheets and establishing budgets Accounting Workbook For Dummies provides you with real world exercises to see these principals in action although you don t need to have read Accounting For Dummies Accounting Workbook For Dummies focuses on business accounting explains how business transactions are recorded in the accounts of a business and the financial statements that are prepared for a business to report its profit and loss financial condition and cash flows It also shows you how business managers use accounting information for decision making The book s four parts cover topics like recordkeeping basics financial statements accounting for business managers and investment accounting You ll learn to Record transactions track costs and manage accounts Open and close bookkeeping cycles Analyze business performance and profit Choose the right accounting method Master investment accounting fundamentals Understand manufacturing cost accounting With your own copy of Accounting Workbook For Dummies you can learn how to do all of that find out what you need to know about financial statements get tips for management accounting and more *Mastering Peachtree Made Easy v. 2008 through 2003* , **Peachtree For Dummies** Elaine Marmel, Diane Koers, 2011-03-01 Not feeling too peachy about computerizing your accounting system Relax Peachtree For Dummies 3rd Edition will show you how to set up your company in Peachtree and then use it to pay bills invoice customers pay employees produce financial reports and more You ll quickly discover how Peachtree can save you time effort and money so that you no longer have to do your accounting by hand or pay someone else to do it for you Publishing to coincide with the latest release of Peachtree this third edition is revised to cover the newest updates and enhancements made to the most recent version of Peachtree Veteran authors Elaine Marmel and Diane Koers break down the capabilities of Peachtree Premium Accounting from building an effective chart of accounts to customizing forms and modifying reports to setting up default information that will save you time down the line You ll also discover how to Work with purchase orders Sell products and services Generate invoices Track project costs Produce income statements Back up and restore data Balance accounts Manage inventory Handle customer prepayments Pay for purchase orders with a credit card Keep your account information safe Packed with examples of everyday real life situations Peachtree For Dummies 3rd Edition is the reference you need so that you can put Peachtree to work for you and get the job done

quickly and correctly      **Accounting for Business: An Introduction** Stephen Marley,Jeffrey Pedersen,2015-05-20  
Accounting for Business An Introduction second edition has been thoroughly revised to provide vocational students with a comprehensive overview of key financial principles Its business oriented focus combined with a clear concise writing style an approach proven successful in the first edition helps students gain competency in preliminary accounting concepts and applications in a practical way Students will learn the principles that underpin the recording and control of business transactions They will also learn how to build an accounting system for commercial businesses ranging from the smallest enterprise to a larger trading business      **QuickBooks 2009: The Missing Manual** Bonnie Biafore,2008-10-31  
QuickBooks 2009 has impressive features like financial and tax reporting invoicing payroll time and mileage tracking and online banking So how do you avoid spending more time learning the software than using it This Missing Manual takes you beyond QuickBooks help resources you not only learn how the program works but why and when to use specific features You also get basic accounting advice so that everything makes sense QuickBooks can handle many of the financial tasks small companies face QuickBooks 2009 The Missing Manual helps you handle QuickBooks with easy step by step instructions With this book you will Get more out of QuickBooks whether you re a beginner or an old pro Learn how QuickBooks can help you boost sales control spending and save on taxes Set up and manage your files to fit your company s specific needs Use QuickBooks reports to evaluate every aspect of your enterprise Follow the money all the way from customer invoices to year end tasks Discover new timesaving features like like better multi user performance a homepage dashboard revamped online banking Build budgets and plan for the future to make your business more successful QuickBooks 2009 The Missing Manual covers only QuickBooks 2009 for Windows      Accounting: A Practical Approach Valarie Wilson,Suellen Freeman,John Freeman,2015-05-20 This 3rd edition of Accounting A Practical Approach continues to provide an easy to read practical introduction to accounting concepts The many worked examples and illustrations put the theory into context Students can then apply their knowledge with a wide variety of self test questions      Accounting: Reporting, Analysis and Decision Making, 8th Edition Shirley Carlon,Rosina McAlpine,Chrisann Lee,Lorena Mitrione,Lyndie Bayne,Ngaire Kirk,Lily Wong,2025-11-24 The market leading eighth edition of Accounting Reporting Analysis and Decision Making 8th Edition presents essential accounting concepts with a focus on practical application and current developments It covers Australian Accounting Standards IFRS 18 ESG sustainability ethics and corporate governance using examples from Australia and New Zealand to ensure local relevance      **Recording of Transaction; Journal and Ledger - English** Navneet Singh,  
Recording transactions accurately is essential for maintaining financial records and ensuring compliance with accounting standards and tax regulations Here s a general process for recording transactions Identification of Transactions Identify all financial transactions relevant to the business including sales purchases expenses revenues investments loans and any other financial activities Documentation Obtain supporting documents for each transaction such as invoices receipts bills contracts

bank statements and vouchers These documents serve as evidence of the transaction and provide details for recording it accurately Classification Classify each transaction based on its nature such as revenue expense asset liability equity or equity distribution Proper classification ensures that transactions are recorded in the appropriate accounts in the accounting system Recording in Journals Record each transaction in the appropriate journal or subsidiary ledger Common journals include the sales journal purchases journal cash receipts journal cash disbursements journal and general journal Double Entry Bookkeeping Follow the double entry bookkeeping system which requires recording each transaction with at least one debit and one credit entry ensuring that the accounting equation Assets Liabilities Equity remains balanced Posting to General Ledger Transfer the transaction data from journals to the general ledger which contains all accounts used in the accounting system Update the respective account balances based on the debits and credits recorded in the journals Trial Balance Prepare a trial balance periodically usually monthly or quarterly to verify that the total debits equal the total credits in the general ledger The trial balance helps in identifying any errors or discrepancies in the recording process Adjustments Make adjusting entries at the end of the accounting period to account for accruals deferrals depreciation allowances and other adjustments required for accurate financial reporting Financial Statements Prepare financial statements including the income statement balance sheet and cash flow statement based on the adjusted trial balance These statements provide a summary of the company s financial performance and position during the period Closing Entries Close temporary accounts such as revenue expense and dividend accounts at the end of the accounting period by transferring their balances to the retained earnings or owner s equity account Audit and Review Conduct internal audits and reviews periodically to ensure the accuracy and reliability of financial records External audits may also be conducted by independent auditors for statutory compliance and verification Storage and Retention Maintain proper documentation and records of all transactions in compliance with legal and regulatory requirements Store financial records securely and retain them for the specified retention periods By following these steps businesses can ensure that their financial transactions are accurately recorded providing a reliable basis for decision making financial reporting and compliance with accounting standards and regulations

**Financial Accounting: Reporting, Analysis and Decision Making, 8th Edition** Shirley Carlon,Rosina McAlpine,Chrisann Lee,Lorena Mitrione,Lyndie Bayne,Ngaire Kirk,Lily Wong,2025-11-24 The 8th edition of Financial Accounting Reporting Analysis and Decision Making offers a practical introduction to financial accounting It reflects the latest Australian Accounting Standards including IFRS 18 and addresses ESG sustainability ethics and corporate governance The focus is on interpreting and applying financial information in real world business and management decisions

*QuickBooks 2008* Bonnie Biafore,2008-01-16 Explains how to use QuickBooks to set up and manage bookkeeping systems track invoices pay bills manage payroll generate reports and determine job costs **Bookkeeping for Nonprofits** Murray Dropkin,James Halpin,2012-06-27 BOOKKEEPING FOR NONPROFITS Bookkeeping for Nonprofits is a hands on guide that

offers nonprofit leaders managers and staff the tools they need to create and maintain a complete and accurate set of accounting records This much needed resource provides those with little or no bookkeeping experience with practical advice in a highly accessible format Written by Murray Dropkin and Jim Halpin Bookkeeping for Nonprofits is a step by step introduction to keeping accounting records which form the foundation for a nonprofit organization s financial reports tax returns budgets cash forecasts and grant proposals Using this volume as a guide nonprofit leaders and staff will be able to set up books with or without accounting software and ensure that the records meet the needs of their organization

Bookkeeping for Nonprofits is a comprehensive resource that Discusses how transactions provide day to day information for tracking cash balances and cash requirements Shows how transactions provide information to management and the board of directors for budgeting and other essential tasks Explains basic bookkeeping concepts such as the accounting equation the chart of accounts and income and expense tracking Guides readers through the nuts and bolts of recording a transaction Provides an overview of alternative recordkeeping methodologies and how to choose among them Designed to be easy to use the book is filled with illustrations and checklists Bookkeeping for Nonprofits is the remarkable new guide for a new generation of accounting challenges bookkeepers face every day Frances Hesselbein chairman and founding president Leader to Leader Institute Bookkeeping for Nonprofits provides a rare combination of consummate professionalism and clear accessible writing Underlying the wealth of technical information lies a great deal of wisdom The authors have found a way to translate their enormous on the ground experience into usable actionable policies procedures and practices It is a book that gives all you need to create a fiscally responsible agency with the bonus of helping you become a better manager and a wiser person Peter Block business consultant and author of Flawless Consulting and The Empowered Manager Bookkeeping for Nonprofits provides an excellent understanding of the practical application of bookkeeping in the real work environment Ron Werthman vice president finance treasurer and CFO Johns Hopkins Health System The Johns Hopkins Hospital This is a wonderful book that every bookkeeper in a nonprofit organization should have Eusebio David fiscal director Federation of Multicultural Programs Inc

*Basic Accounting Concepts & Procedures' 2006 Ed. ,* Fresh PerspectivesFinancial Accounting ,2007

**Public Finance Administration** B. J. Reed,John W. Swain,1996-12-19 A unique clearly written and logically organized volume Public Finance Administration Second Edition provides a comprehensive focus on the management of public funds Ideal for the nonexpert with a public administration background this easy to read new edition is updated in content and examples Authors B J Reed and John W Swain begin with a broad introduction to public finance administration including its relationship to public budgeting the practice of public sector accounting and the economic concepts of money and value Next they cover revenues and expenditures including how they are administered and the importance of forecasting and cost analysis Later chapters deal with such technical areas as managing cash flow investment debts risk purchasing capital budgets and the financial components of human resource management The volume includes a

look at the evaluative side of public finance such as auditing assessing financial conditions and the emerging use of development finance In addition the authors point to relevant web sites on the Internet for more information on public finance administration Filling a need for courses in public finance administration this volume provides a public administration based approach to the subject with a highly practical orientation **Fraud Data Analytics Methodology** Leonard W. Vona,2017-01-04 Uncover hidden fraud and red flags using efficient data analytics Fraud Data Analytics Methodology addresses the need for clear reliable fraud detection with a solid framework for a robust data analytic plan By combining fraud risk assessment and fraud data analytics you ll be able to better identify and respond to the risk of fraud in your audits Proven techniques help you identify signs of fraud hidden deep within company databases and strategic guidance demonstrates how to build data interrogation search routines into your fraud risk assessment to locate red flags and fraudulent transactions These methodologies require no advanced software skills and are easily implemented and integrated into any existing audit program Professional standards now require all audits to include data analytics and this informative guide shows you how to leverage this critical tool for recognizing fraud in today s core business systems Fraud cannot be detected through audit unless the sample contains a fraudulent transaction This book explores methodologies that allow you to locate transactions that should undergo audit testing Locate hidden signs of fraud Build a holistic fraud data analytic plan Identify red flags that lead to fraudulent transactions Build efficient data interrogation into your audit plan Incorporating data analytics into your audit program is not about reinventing the wheel A good auditor must make use of every tool available and recent advances in analytics have made it accessible to everyone at any level of IT proficiency When the old methods are no longer sufficient new tools are often the boost that brings exceptional results Fraud Data Analytics Methodology gets you up to speed with a brand new tool box for fraud detection *Issues in Financial Accounting* Scott Henderson,Graham Peirson,Kathy Herbohn,Bryan Howieson,2015-05-20 Issues in Financial Accounting addresses the controversial issues in financial accounting that have been debated by the preparers users auditors and regulators of financial statements Henderson provides the best balance of technical and theoretical coverage in any Financial Accounting text on the market today with its presentation of real world examples current debates and the underlying rationale for the accounting concepts demonstrated Throughout the text academic studies and professional accounting research are referenced to also provide a critical understanding of historical debates in financial accounting The new 15th edition covers significant recent developments to the accounting standards in Australia and is based on the AASB standards and interpretations that have been issued up to the end of 2012 This includes the Australian Accounting Standard Board s AASB program of changes to make accounting standards equivalent to International Financial Reporting Standards **California. Court of Appeal (1st Appellate District). Records and Briefs** California (State)., [Builder's Guide to Accounting](#) Michael C. Thomsett,2001-07 This book includes self test section at the end of each chapter Test yourself then check answers

in the back of the book to see how you score CD ROM included      *Financial Accounting for School Administrators* Ronald Exner Everett, Donald R. Johnson, Bernard W. Madden, 2012 An update to Financial and Managerial Accounting for School Administrators Superintendents School Business Administrators and Principals this book and CD include current best practices GASB pronouncements and web based applications It will be useful to superintendents school business managers and principals      Financial Accounting with International Financial Reporting Standards Jerry J. Weygandt, Paul D. Kimmel, 2022-07-20 An essential and intuitive treatment of financial accounting with an international perspective The use of International Financial Reporting Standards is growing rapidly both outside of the United States and within especially as IFRS incorporates more US GAAP rules In the newly updated fifth edition of Financial Accounting with International Financial Reporting Standards a team of accomplished financial practitioners and educators delivers the newest version of their highly anticipated text This important work offers practical end of chapter exercises and practice problems complete with foreign currency examples as well as an emphasis on non US companies and examples It is perfect for accounting students seeking exposure to internationally utilized accounting standards



This book delves into General Journal Entry Examples. General Journal Entry Examples is an essential topic that must be grasped by everyone, ranging from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into General Journal Entry Examples, encompassing both the fundamentals and more intricate discussions.

1. This book is structured into several chapters, namely:
    - Chapter 1: Introduction to General Journal Entry Examples
    - Chapter 2: Essential Elements of General Journal Entry Examples
    - Chapter 3: General Journal Entry Examples in Everyday Life
    - Chapter 4: General Journal Entry Examples in Specific Contexts
    - Chapter 5: Conclusion
  2. In chapter 1, this book will provide an overview of General Journal Entry Examples. The first chapter will explore what General Journal Entry Examples is, why General Journal Entry Examples is vital, and how to effectively learn about General Journal Entry Examples.
  3. In chapter 2, this book will delve into the foundational concepts of General Journal Entry Examples. This chapter will elucidate the essential principles that must be understood to grasp General Journal Entry Examples in its entirety.
  4. In chapter 3, the author will examine the practical applications of General Journal Entry Examples in daily life. The third chapter will showcase real-world examples of how General Journal Entry Examples can be effectively utilized in everyday scenarios.
  5. In chapter 4, the author will scrutinize the relevance of General Journal Entry Examples in specific contexts. The fourth chapter will explore how General Journal Entry Examples is applied in specialized fields, such as education, business, and technology.
  6. In chapter 5, the author will draw a conclusion about General Journal Entry Examples. The final chapter will summarize the key points that have been discussed throughout the book.
- The book is crafted in an easy-to-understand language and is complemented by engaging illustrations. This book is highly recommended for anyone seeking to gain a comprehensive understanding of General Journal Entry Examples.

<https://staging.conocer.cide.edu/About/uploaded-files/default.aspx/history%20of%20surrealism.pdf>

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