

General Journal

Page: 1

| | DATE | | DESCRIPTION | POST REF | DEBIT | CREDIT |
|----|------|----|--|----------|--------|--------|
| 1 | May | 1 | Cash in Bank | | 5,000 | |
| 2 | | | Jack Hines, Capital | | | 5,000 |
| 3 | | | Memo 1 | | | |
| 4 | | 2 | Office Equipment | | 3,500 | |
| 5 | | | Jack Hines, Capital | | | 3,500 |
| 6 | | | Memo 2 | | | |
| 7 | | 2 | Office Supplies | | 125 | |
| 8 | | | Cash in Bank | | | 125 |
| 9 | | | Check 101 | | | |
| 10 | | 3 | Office Furniture | | 2,700 | |
| 11 | | | Accounts Payable - Office Systems | | | 2,700 |
| 12 | | | Invoice 457 | | | |
| 13 | | 7 | Web Server | | 35,000 | |
| 14 | | | Accounts Payable - Computer Specialists | | | 35,000 |
| 15 | | | Invoice WS4658421 | | | |
| 16 | | 9 | Cash in Bank | | 1,000 | |
| 17 | | | Web Service Fees | | | 1,000 |
| 18 | | | Receipt 101 | | | |
| 19 | | 11 | Accounts Receivable - Andrew Hospital | | 3,000 | |
| 20 | | | Web Service Fees | | | 3,000 |
| 21 | | | Invoice 101 | | | |
| 22 | | 12 | Web Server | | 10,000 | |
| 23 | | | Accounts Payable - Service Plus Software | | | 10,000 |
| 24 | | | Invoice 876 | | | |
| 25 | | 14 | Utilities Expense | | 118 | |
| 26 | | | Cash in Bank | | | 118 |
| 27 | | | Check 102 | | | |
| 28 | | 15 | Jack Hines, Withdrawals | | 2,500 | |
| 29 | | | Cash in Bank | | | 2,500 |
| 30 | | | Check 103 | | | |
| 31 | | 17 | Accounts Receivable - Sunshine Products | | 5,000 | |
| 32 | | | Web Service Fees | | | 5,000 |
| 33 | | | Invoice 102 | | | |
| 34 | | 18 | Office Furniture | | 275 | |
| 35 | | | Cash in Bank | | | 275 |
| 36 | | | Check 104 | | | |
| 37 | | 19 | Cash in Bank | | 4,000 | |
| 38 | | | Web Service Fees | | | 4,000 |

Gelencoe Accounting Mini Practice Set 5 Answers

David Kirk



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Table of Contents Gelencoe Accounting Mini Practice Set 5 Answers

1. Understanding the eBook Gelencoe Accounting Mini Practice Set 5 Answers
 - The Rise of Digital Reading Gelencoe Accounting Mini Practice Set 5 Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying Gelencoe Accounting Mini Practice Set 5 Answers
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Gelencoe Accounting Mini Practice Set 5 Answers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Gelencoe Accounting Mini Practice Set 5 Answers
 - Personalized Recommendations
 - Gelencoe Accounting Mini Practice Set 5 Answers User Reviews and Ratings
 - Gelencoe Accounting Mini Practice Set 5 Answers and Bestseller Lists
5. Accessing Gelencoe Accounting Mini Practice Set 5 Answers Free and Paid eBooks

- Gelencoe Accounting Mini Practice Set 5 Answers Public Domain eBooks
 - Gelencoe Accounting Mini Practice Set 5 Answers eBook Subscription Services
 - Gelencoe Accounting Mini Practice Set 5 Answers Budget-Friendly Options
6. Navigating Gelencoe Accounting Mini Practice Set 5 Answers eBook Formats
- ePub, PDF, MOBI, and More
 - Gelencoe Accounting Mini Practice Set 5 Answers Compatibility with Devices
 - Gelencoe Accounting Mini Practice Set 5 Answers Enhanced eBook Features
7. Enhancing Your Reading Experience
- Adjustable Fonts and Text Sizes of Gelencoe Accounting Mini Practice Set 5 Answers
 - Highlighting and Note-Taking Gelencoe Accounting Mini Practice Set 5 Answers
 - Interactive Elements Gelencoe Accounting Mini Practice Set 5 Answers
8. Staying Engaged with Gelencoe Accounting Mini Practice Set 5 Answers
- Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Gelencoe Accounting Mini Practice Set 5 Answers
9. Balancing eBooks and Physical Books Gelencoe Accounting Mini Practice Set 5 Answers
- Benefits of a Digital Library
 - Creating a Diverse Reading Collection Gelencoe Accounting Mini Practice Set 5 Answers
10. Overcoming Reading Challenges
- Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Gelencoe Accounting Mini Practice Set 5 Answers
- Setting Reading Goals Gelencoe Accounting Mini Practice Set 5 Answers
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Gelencoe Accounting Mini Practice Set 5 Answers
- Fact-Checking eBook Content of Gelencoe Accounting Mini Practice Set 5 Answers
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
- Utilizing eBooks for Skill Development

- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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