	General Journal					Page: 1	
	DAT	TE	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	13		Accounts Payable - Computer Specialis	sts		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 Softw	rare		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	10		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		
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# **Mini Practice Set 1 Accounting Problems And Solutions**

Donald J. Guerrieri, Haber, Hoyt, Turner

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