MOON SERVICES INC. General Journal

Date	Account title and explanation	Debit	Credit
2015 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 eash)	180	180
Nov. 29	Cash Accounts receivable (Collected cash from clients billed on November 21)	20,000	20,000
Nov. 30	Salaries expense	7,500	

(Paid salary expense for November)

Cash

7,500

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Manual of Accounting, Reporting and Business Procedure of the City and County of Philadelphia Philadelphia (Pa.). Office of the City Controller, John M. Walton, 1913 Manual of Accounting, Reporting & Business Procedure of the City & County of Philadelphia John M. Walton, 1913 Manual of Accounting Philadelphia (Pa.). Department of City The Accountants' Manual .1920 Controller.1913 Teacher's Manual for Fundamentals of Accounting ... Sietse Bernard Koopman, Roy Bernard Kester, 1922 Financial Accounting eBook Vinod Kumar (Educator), 2015-11-11 This Financial Accounting eBook is designed to help commerce students teachers and accounting professionals to understand financial accounting concepts easily This book can be referred for all academic course where financial accounting is taught It Accounting Services for the Public Sector Subodh Jain, 2025-01-24 Accounting Services for the Public Sector is up to date simplifies complex financial concepts to help government officials and nonprofit leaders manage public funds more effectively We cover essential topics such as balance sheets income statements and cash flow management demonstrating how these financial tools can drive better decision making in community services With real world examples and visual aids this book ensures that public sector managers can easily grasp key accounting practices We provide step by step guidance on budgeting financial reporting and risk management tailored to the unique needs of public institutions Whether you are a policymaker or a financial manager this book empowers you to make informed fiscal decisions that benefit society

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Table of Contents Manual Accounting Journal Entries

- 1. Understanding the eBook Manual Accounting Journal Entries
 - The Rise of Digital Reading Manual Accounting Journal Entries
 - Advantages of eBooks Over Traditional Books
- 2. Identifying Manual Accounting Journal Entries
 - 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 Manual Accounting Journal Entries
 - User-Friendly Interface
- 4. Exploring eBook Recommendations from Manual Accounting Journal Entries
 - Personalized Recommendations
 - Manual Accounting Journal Entries User Reviews and Ratings
 - Manual Accounting Journal Entries and Bestseller Lists
- 5. Accessing Manual Accounting Journal Entries Free and Paid eBooks
 - Manual Accounting Journal Entries Public Domain eBooks
 - Manual Accounting Journal Entries eBook Subscription Services
 - Manual Accounting Journal Entries Budget-Friendly Options

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

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