

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

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

General Journal Entry Examples

California (State).



General Journal Entry Examples:

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 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 , **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 The ABCs of Not-For-Profit Accounting and Financial/990 Reporting Laurence Scot,2024-12-30 Written in non complicated prose and reducing complex rules to easily understandable concepts this book offers a fundamental understanding of how not for profit NFP organizations are formed their structure and the unique accounting and reporting issues they face In the United States the NFP sector accounts for just over 10 percent of all private sector workers and NFPs must comply with hundreds of rules imposed by the IRS federal and state government agencies foundations and even donors Yet there is a dearth of informative guidance and a shortage of knowledgeable bookkeepers and accountants who understand the nuances of NFP accounting and financial reporting Neither overly technical nor complex this comprehensive and easy to read practical guide provides desperately needed information to a wide range of NFP stakeholders such as those who handle the bookkeeping and accounting functions manage an NFP organization provide funds or services to NFPs or regulate NPF organizations It covers topics such as the four required NFP financial statements accounting for different types of revenue including conditional restricted and in kind donations and sponsorships IRS reporting on forms 990 990 T and 990 PF and how to understand and prepare for different types of audits Including a glossary of important terms that are vital to running a successful NFP and drawn from the author s decades of experience focused solely on the NFP sector this is an indispensable guide for NFP leaders and staff donors and grantors regulatory agencies consultants accountants bookkeepers bankers and any professionals whose work intersects the NFP sector *Sage 50 Accounting 2023 Training Manual Classroom in a Book* TeachUcomp Inc.,2023-10-05 Complete classroom training manuals for Sage 50 Accounting Two manuals Introductory and Advanced in one book 247 pages and 130 individual topics Includes practice exercises and keyboard shortcuts You will learn how to setup a company file work with payroll sales tax job tracking advanced reporting and much more Getting Acquainted with Sage 50 1 The Sage 50 Environment 2 The Sage 50 Navigation Centers 3 Using the Menu Bar 4 Customizing Shortcuts 5 Learning Common Business Terms Setting Up a Company 1 Creating a Sage 50 Company 2 Converting a Company 3 Setting Customer Defaults 4 Setting Vendor Defaults 5 Setting Inventory Defaults 6 The Payroll Setup Wizard 7 Setting Employee Defaults 8 Setting Job Defaults 9 Making a Local Backup 10 Making a Cloud Backup 11 Restoring from a Local Backup File 12 Restoring from a Cloud Backup File 13 Setting Up Security and Creating Users 14 Configuring Automatic Backups 15 Configuring Automatic Cloud Backups Using the General Ledger 1 General Ledger Default Settings 2 Adding Accounts 3 Deleting and Inactivating Accounts 4 Adding Beginning Balances to Accounts 5 Using Lists 6 Adding General Journal Entries 7 Basic General Ledger Reports 8 Entering Account Budgets 9 The Cash Account Register Using Sales Tax 1 The Sales Tax Wizard 2 Collecting Sales Tax 3 Paying Sales Taxes Entering Records 1 Entering Customer Records 2 Entering Customer Beginning Balances 3 Entering Vendor Records 4 Entering Vendor Beginning Balances 5 Entering Inventory 6 Entering Inventory Beginning Balances 7 Changing a Record ID Accounts Receivable 1 Setting Statement and Invoice

Defaults 2 Quotes Sales Orders Proposals and Invoicing 3 Entering Quotes 4 Converting Quotes 5 The Sales Orders Window 6 The Proposals Window 7 The Sales Invoicing Window 8 Printing and Emailing Invoices 9 Entering and Applying Credit Memos 10 The Receive Money Window 11 Statements and Finance Charges 12 Selecting Deposits Accounts Payable 1 The Purchase Orders Window 2 Entering a Drop Shipment 3 Select for Purchase Orders 4 The Purchases Receive Inventory Window 5 The Payments Window 6 The Select For Payment Window 7 Entering Vendor Credit Memos Managing Inventory 1 Building and Unbuilding Assemblies 2 Making Inventory Adjustments 3 Changing Item Prices Creating Payroll 1 Adding Employees 2 Adding Employee Beginning Balances 3 Performance Reviews and Raise History 4 Paying a Group of Employees 5 Paying an Employee Account Management 1 Writing Checks 2 Voiding Checks 3 Reconciling Bank Accounts 4 Changing the Accounting Period Job Tracking 1 Setting Up a Job 2 Creating Custom Fields for Jobs 3 Creating Phases for Jobs 4 Creating Cost Codes for Phases 5 Entering Beginning Balances for a Job 6 Making Purchases for a Job 7 Invoicing for Job Purchases 8 Job Tracking 9 Entering Change Orders for a Job Time and Billing 1 Adding Time Ticket Employees 2 Entering Activity Items 3 Entering Charge Items 4 Entering Time Tickets 5 Entering Expense Tickets 6 Billing Time and Expense Tickets Settings and Tools 1 Changing the Company Info and Posting Methods 2 Posting and Unposting 3 Memorized Transactions 4 Using the Purge Wizard 5 Using the Year End Wizard 6 Data Verification 7 Updating Encryption 8 Archiving a Company 9 Using and Restoring an Archive Company 10 Sharing a Company Using Remote Data Access 11 Connect to a Shared Company Using Remote Data Access 12 Managing User and File Access Using Remote Data Access 13 Finding Transactions 14 Sync Data in Microsoft 365 15 Email Setup 16 Writing Letters Reporting 1 The Cash Flow Manager 2 The Collection Manager 3 The Payment Manager 4 The Financial Manager 5 Find on Report 6 Previewing and Printing Preset Reports 7 Report Groups 8 Modifying Reports 9 Exporting Reports to Excel 10 Importing and Exporting Data 11 Exporting Reports to PDF 12 Modifying Task Window Screen Templates 13 Modifying Forms The Internal Accounting Review 1 Using the Internal Accounting Review Action Items 1 Events 2 To Do Items 3 Alerts Options 1 Changing Global Options 2 Changing the System Date Assets and Liabilities 1 Assets and Liabilities 2 Creating an Other Current Assets Account 3 Subtracting Value from an Other Current Assets Account 4 Creating a Fixed Assets Account 5 Accumulated Depreciation 6 Liability Accounts 7 Paying on a Long Term Liability 8 Equity Help 1 Using Search and Help Topics 2 Using the Sage 50 User's Guide

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 [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

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 *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 **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 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

Wiley CPAexcel Exam Review January 2016 Course Outline Wiley, 2015-12-01 The Wiley CPAexcel Course Outlines are updated bi annually map perfectly to the Wiley CPAexcel Courseware outline and structure and feature Bite Sized Lessons Provided in printed format for all four sections of the CPA Exam the FAR section includes 1 volume Each course outline is a series of Bite Sized Lessons Each lesson usually consists of 3 to 10 pages of study material The content of each course outline is identical to our courseware at the date of printing Separate course outlines s for each exam section covering the complete scope of the AICPA content specification Course outlines map perfectly to our courseware outline and structure No cross referencing is required At the front of each course outline is advice from the author concerning the emphasis of the questions on the CPA Exam as a guide to students completing their studies **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 **QuickBooks 2013: The Missing Manual** Bonnie

Biafore,2012-10-29 Explains how to use QuickBooks to set up and manage bookkeeping systems track invoices pay bills manage payroll generate reports and determine job costs Accounting Super Review Editors of REA,2012-05-07 Get all you need to know with Super Reviews Each Super Review is packed with in depth student friendly topic reviews that fully explain everything about the subject The Accounting Super Review includes an introduction to accounting the accounting cycle adjusting entries closing entries the worksheet cash receivables inventory property plants and equipment long term assets and other advanced topics Take the Super Review quizzes to see how much you ve learned and where you need more study Makes an excellent study aid and textbook companion Great for self study DETAILS From cover to cover each in depth topic review is easy to follow and easy to grasp perfect when preparing for homework quizzes and exams Review questions after each topic that highlight and reinforce key areas and concepts Student friendly language for easy reading and comprehension Includes quizzes that test your understanding of the subject **California. Court of Appeal (1st Appellate District). Records and Briefs** California (State)., Financial Accounting for School Administrators Ronald E. Everett,Donald R. Johnson,Bernard W. Madden,2012-05-03 An update to Financial and Managerial Accounting for School Administrators Superintendents School Business Administrators and Principals this book and CD includes current best practices GASB pronouncements and web based applications It also provides school administrators with important accounting background technique and applications in the school environment and demonstrates the overall binding effect accounting has on all of the tasks and functions performed by school administrators Knowledge about accounting and accounting skills pervades all aspects of the day to day operation of a school and school district The proper day to day operation of the schools and quality planning and decision making cannot realistically take place unless administrators and board members have an understanding of school fund accounting The present and the future will see the need for both financial and managerial accounting One type will not overshadow the other Both will continue to evolve and develop to satisfy the needs of society and the education community Financial and managerial accounting together can be thought of as the process that gathers produces organizes and presents information that can be consumed by a wide variety of users for the purpose of keeping an organization operating growing improving and changing This book and CD 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

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Table of Contents General Journal Entry Examples

1. Understanding the eBook General Journal Entry Examples
 - The Rise of Digital Reading General Journal Entry Examples
 - Advantages of eBooks Over Traditional Books
2. Identifying General Journal Entry Examples
 - 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 General Journal Entry Examples
 - User-Friendly Interface
4. Exploring eBook Recommendations from General Journal Entry Examples
 - Personalized Recommendations
 - General Journal Entry Examples User Reviews and Ratings
 - General Journal Entry Examples and Bestseller Lists
5. Accessing General Journal Entry Examples Free and Paid eBooks

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

General Journal Entry Examples Introduction

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