# General Journal

General Journal Sheet	Sheet No: 15

Date	Account	Ref.	Debit	Credit	
2019					
Nov 30	Depreciation expense	GL810	4,000		
	Accumulated depreciation	GL280		4,000	
	To record depreciation for November				
Nov 30	Bad debt expense	GL840	1,500		
	Allowance for doubtful accounts	GL120		1,500	
	To allow for doubtful accounts at the month end				

# **Journal Entry Accounting**

**RJ Alexander** 

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