

Exercise 2-8

Preparing journal entries

A1

Prepare general journal entries for the following transactions of Sustain Company.

- June 1 T. James, owner, invested \$11,000 cash in Sustain Company.
- 2 The company purchased \$4,000 of furniture made from reclaimed wood on credit.
- 3 The company paid \$600 cash for a 12-month prepaid insurance policy on the reclaimed furniture.
- 4 The company billed a customer \$3,000 for sustainability services provided.
- 12 The company paid \$4,000 cash toward the payable from the June 2 furniture purchase.
- 20 The company collected \$3,000 cash for services billed on June 4.
- 21 T. James invested an additional \$10,000 cash in Sustain Company.
- 30 The company received \$5,000 cash in advance of providing sustainability services to a customer.

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Table of Contents Journal Entry Exercise

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

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