

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

| <b>Date</b> | <b>Account title and explanation</b>                                                                                                   | <b>Debit</b> | <b>Credit</b>    |
|-------------|----------------------------------------------------------------------------------------------------------------------------------------|--------------|------------------|
| <u>2015</u> |                                                                                                                                        |              |                  |
| Nov. 01     | Cash<br>Capital stock<br>(Issued 20,000 shares of common stock at \$20 per share)                                                      | 400,000      | 400,000          |
| Nov. 03     | Office rent expense<br>Cash<br>(Paid office rent for the month of November)                                                            | 500          | 500              |
| Nov. 06     | Office supplies<br>Cash<br>(Purchased office supplies for cash)                                                                        | 250          | 250              |
| Nov. 12     | Office equipment<br>Accounts payable<br>(Purchased office equipment on account)                                                        | 4,500        | 4,500            |
| Nov. 16     | Vehicle<br>Cash<br>Notes payable<br>(Purchased company vehicle; paid \$10,000 cash and issued a \$15,000 note payable for the balance) | 25,000       | 10,000<br>15,000 |
| Nov. 21     | Accounts receivable<br>Service revenue<br>(Billed clients on account)                                                                  | 24,000       | 24,000           |
| Nov. 25     | Dividends<br>Dividends payable<br>(Dividends declared to be distributed in December)                                                   | 3,000        | 3,000            |
| Nov. 28     | Utilities expense<br>Cash<br>(November utilities paid in cash)                                                                         | 180          | 180              |
| Nov. 29     | Cash<br>Accounts receivable<br>(Collected cash from clients billed on November 21)                                                     | 20,000       | 20,000           |
| Nov. 30     | Salaries expense<br>Cash<br>(Paid salary expense for November)                                                                         | 7,500        | 7,500            |

# General Journal Entry Examples

**Robert R. Redfield**



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web a person belonging to a continuation through descent or conversion of the ancient jewish people 2 one whose religion is judaism 3 a a member of the tribe of judah b

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web a member of a people whose traditional religion is judaism although my family is jewish we re not practising jews actively involved in the religion fewer examples there are

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