

# SAMPLE COMPANY

## General Journal

Page No. 01

| DATE    | PARTICULARS                              | POST REF | DEBIT | CREDIT |
|---------|------------------------------------------|----------|-------|--------|
| 2023    |                                          |          |       |        |
| Jan. 5  | Cash                                     | GL 100   | 200   |        |
|         | Service revenue                          | GL 400   |       | 200    |
|         | To record revenue from services rendered |          |       |        |
| Feb. 20 | Inventory                                | GL 130   | 1,000 |        |
|         | Cash                                     | GL 100   |       | 200    |
|         | Accounts payable                         | GL 200   |       | 800    |
|         | To record the purchase of inventory      |          |       |        |

# Examples Of General Journal Entries

**Guillaume Favre**



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