

**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

**CO Houle**



## General Journal Entry Examples:

*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

*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

**Mastering Peachtree Made Easy v. 2008 through 2003 , 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

*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

**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

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**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 **Accounting Information Systems Australasian Edition** Marshall Romney, Paul Steinbart, Joseph Mula, Ray McNamara, Trevor Tonkin, 2012-10-24 At last the Australasian edition of Romney and Steinbart's respected AIS text Accounting Information Systems first Australasian edition offers the most up to date comprehensive and student friendly coverage of Accounting Information Systems in Australia New Zealand and Asia Accounting Information Systems has been extensively revised and updated to incorporate local laws standards and business practices The text has a new and flexible structure developed especially for Australasian AIS courses while also retaining the features that make the US edition easy to use nt concepts such as systems cycles controls auditing fraud and cybercrime ethics and the REA data model are brought to life by a wide variety of Australasian case studies and examples With a learning and teaching resource package second to none this is the perfect resource for one semester undergraduate and graduate courses in Accounting Information Systems *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 **Fraud Data Analytics Methodology** Leonard W. Vona, 2017-01-04 Uncover hidden fraud and red flags using efficient data analytics Fraud Data Analytics Methodology addresses the need for clear reliable fraud detection with a solid framework for a robust data analytic plan By combining fraud risk assessment and fraud data analytics you ll be able to better identify and respond to the risk of fraud in your audits Proven techniques help you identify signs of fraud hidden deep within company databases and strategic guidance demonstrates how to build data interrogation

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*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

**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

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**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

*Accounting: A Practical Approach* Valarie Wilson,Suellen Freeman,John Freeman,2015-05-20 This 3rd edition of Accounting A Practical Approach continues to provide an easy to read practical introduction to accounting concepts The many worked examples and illustrations put the theory into context Students can then apply their knowledge with a wide variety of self test questions

*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 companies and examples It is perfect for accounting students seeking exposure to internationally utilized accounting standards

**General Accounting** John Abram Powelson,1922 **EBOOK: Accounting: What the Numbers Mean** David Marshall,Wayne McManus,Daniel Viele,2013-02-16 Accounting has become known as the language of business This new edition is written to meet the needs of those students who will not be accountants but who do need to understand accounting to learn the key language that embarks us in the business world Marshall the leading text in the Survey market



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