

Expense Journal Entries

Particulars	Dr Amt (in \$)	Cr Amt (In \$)
Insurance Premium A/c Dr	5,000	
To Banks A/c		5,000
(Being key insurance premiums paid)		

Particulars	Dr Amt (in \$)	Cr Amt (In \$)
Profit and loss A/c Dr	4,500	
To Bad Debts A/c		4,500
(Being debtor w/o due to weak business condition)		

Particulars	Dr Amt (in \$)	Cr Amt (In \$)
Rent A/c Dr	15,000	
To Banks A/c		15,000
(Being Rent paid of office)		

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**Paul D. Kimmel, Jerry J.
Weygandt, Donald E. Kieso**



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