| MCMILLAN CORPORATION General Journal |  |                   |                    |
|--------------------------------------|--|-------------------|--------------------|
| Date                                 | Account Titles and Explanation   | Debit (\$)        | Credit (\$)        |
| 2-Sep                                | Cash Capital Stock [Owners invest \$900,000 cash in the business]  | 900,000           | 900,000            |
| 4-Sep                                | Land Building  Cash  Notes Payable  [Purchased Land & Building; Paid partial amount of cash \$200,000 and the remaining balance will be paid by issuing Notes] | 50,000<br>300,000 | 200,000<br>150,000 |
| 12-Sep                               | Office supplies  Accounts Payable  [Purchased office supplies for \$600 on account]  | 600               | 600                |
| 19-Sep                               | Accounts Receivable Clients Revenue [Billed clients \$75,000 on account]   | 75,000            | 75,000             |
| 29-Sep                               | Cash Salary Expenses [Record and paid salary expenses of \$24,000]   | 24,000            | 24,000             |
| 30-Sep                               | Cash  Clients Revenue  [\$30,000 cash collected from clients billed on September 19]   | 30,000            | 30,000             |

# **Managerial Accounting 14th Edition Problem 11e**

W. Scott McDougal, Alan J. Wein, Louis R. Kavoussi, Alan W. Partin, Craig A. Peters

## **Managerial Accounting 14th Edition Problem 11e:**

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