

	DATE		DESCRIPTION	POST. REF.	DEBIT	CREDIT	
1	20 —						1
2	Apr.	16	Cash	111	100,000.00		2
3			G. Bell, Capital	311		100,000.00	3
4			Invested cash in the business.				4
5							5
6		17	Equipment	128	28,000.00		6
7			Building	126	96,000.00		7
8			Land	124	64,000.00		8
9			Cash	111		89,000.00	9
10			Mortgage Payable	223		99,000.00	10
11			Bought Body Firm.				11
12							12
13		17	Equipment	128	3,550.00		13
14			Cash	111		710.00	14
15			Accounts Payable	221		2,840.00	15
16			Bought equipment on account from				16
17			Fitness Supply Co., with balance				17
18			due in 30 days.				18
19							19
20		29	Advertising Expense	513	708.00		20
21			Cash	111		708.00	21
22			Grand opening expenses.				22
23							23
24		30	Cash	111	1,152.00		24
25			Income from Services	411		1,152.00	25
26			Received fees.				26
27							27
28		30	Wages Expense	511	833.00		28
29			Cash	111		833.00	29
30			Paid wages for period				30
31			April 17 through April 30.				31

General Ledger Journals Manual

R Pring



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