

5. Paid \$1,000 in rent on the store building for the month of January.

FNA CORPORATION GENERAL JOURNAL			
Date	Account Title and Explanation	Debit	Credit
1.	Cash	5,500	
	Common stock		5,500
2.	Furniture	6,000	
	Cash		4,000
	Notes payable		2,000
3.	Inventory	2,500	
	Accounts payable		2,500
4.	Accounts receivable	3,000	
	Sales		3,000
	Cost of goods sold	2,200	
	Inventory		2,200
5.	Rent expense	1,000	
	Cash		1,000

# Intermediate Accounting Chapter 2 exercises

**Yicheng Fang**



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