

## General Journal

Page: 1

|    | DATE |    | DESCRIPTION                              | POST REF | DEBIT  | CREDIT |
|----|------|----|--|----------|--------|--------|
| 1  | May  | 1  | Cash in Bank                             |          | 5,000  |        |
| 2  |      |    | Jack Hines, Capital                      |          |        | 5,000  |
| 3  |      |    | Memo 1                                   |          |        |        |
| 4  |      | 2  | Office Equipment                         |          | 3,500  |        |
| 5  |      |    | Jack Hines, Capital                      |          |        | 3,500  |
| 6  |      |    | Memo 2                                   |          |        |        |
| 7  |      | 2  | Office Supplies                          |          | 125    |        |
| 8  |      |    | Cash in Bank                             |          |        | 125    |
| 9  |      |    | Check 101                                |          |        |        |
| 10 |      | 3  | Office Furniture                         |          | 2,700  |        |
| 11 |      |    | Accounts Payable - Office Systems        |          |        | 2,700  |
| 12 |      |    | Invoice 457                              |          |        |        |
| 13 |      | 7  | Web Server                               |          | 35,000 |        |
| 14 |      |    | Accounts Payable - Computer Specialists  |          |        | 35,000 |
| 15 |      |    | Invoice WS4658421                        |          |        |        |
| 16 |      | 9  | Cash in Bank                             |          | 1,000  |        |
| 17 |      |    | Web Service Fees                         |          |        | 1,000  |
| 18 |      |    | Receipt 101                              |          |        |        |
| 19 |      | 11 | Accounts Receivable - Andrew Hospital    |          | 3,000  |        |
| 20 |      |    | Web Service Fees                         |          |        | 3,000  |
| 21 |      |    | Invoice 101                              |          |        |        |
| 22 |      | 12 | Web Server                               |          | 10,000 |        |
| 23 |      |    | Accounts Payable - Service Plus Software |          |        | 10,000 |
| 24 |      |    | Invoice 876                              |          |        |        |
| 25 |      | 14 | Utilities Expense                        |          | 118    |        |
| 26 |      |    | Cash in Bank                             |          |        | 118    |
| 27 |      |    | Check 102                                |          |        |        |
| 28 |      | 15 | Jack Hines, Withdrawals                  |          | 2,500  |        |
| 29 |      |    | Cash in Bank                             |          |        | 2,500  |
| 30 |      |    | Check 103                                |          |        |        |
| 31 |      | 17 | Accounts Receivable - Sunshine Products  |          | 5,000  |        |
| 32 |      |    | Web Service Fees                         |          |        | 5,000  |
| 33 |      |    | Invoice 102                              |          |        |        |
| 34 |      | 18 | Office Furniture                         |          | 275    |        |
| 35 |      |    | Cash in Bank                             |          |        | 275    |
| 36 |      |    | Check 104                                |          |        |        |
| 37 |      | 19 | Cash in Bank                             |          | 4,000  |        |
| 38 |      |    | Web Service Fees                         |          |        | 4,000  |

# Mini Practice Set 1 General Ledger Answers

**L Manion**



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## **Table of Contents Mini Practice Set 1 General Ledger Answers**

1. Understanding the eBook Mini Practice Set 1 General Ledger Answers
  - The Rise of Digital Reading Mini Practice Set 1 General Ledger Answers
  - Advantages of eBooks Over Traditional Books
2. Identifying Mini Practice Set 1 General Ledger Answers
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Mini Practice Set 1 General Ledger Answers
  - User-Friendly Interface
4. Exploring eBook Recommendations from Mini Practice Set 1 General Ledger Answers
  - Personalized Recommendations
  - Mini Practice Set 1 General Ledger Answers User Reviews and Ratings
  - Mini Practice Set 1 General Ledger Answers and Bestseller Lists
5. Accessing Mini Practice Set 1 General Ledger Answers Free and Paid eBooks
  - Mini Practice Set 1 General Ledger Answers Public Domain eBooks
  - Mini Practice Set 1 General Ledger Answers eBook Subscription Services
  - Mini Practice Set 1 General Ledger Answers Budget-Friendly Options

6. Navigating Mini Practice Set 1 General Ledger Answers eBook Formats
  - ePub, PDF, MOBI, and More
  - Mini Practice Set 1 General Ledger Answers Compatibility with Devices
  - Mini Practice Set 1 General Ledger Answers Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Mini Practice Set 1 General Ledger Answers
  - Highlighting and Note-Taking Mini Practice Set 1 General Ledger Answers
  - Interactive Elements Mini Practice Set 1 General Ledger Answers
8. Staying Engaged with Mini Practice Set 1 General Ledger Answers
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Mini Practice Set 1 General Ledger Answers
9. Balancing eBooks and Physical Books Mini Practice Set 1 General Ledger Answers
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Mini Practice Set 1 General Ledger Answers
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Mini Practice Set 1 General Ledger Answers
  - Setting Reading Goals Mini Practice Set 1 General Ledger Answers
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Mini Practice Set 1 General Ledger Answers
  - Fact-Checking eBook Content of Mini Practice Set 1 General Ledger Answers
  - Distinguishing Credible Sources
13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
14. Embracing eBook Trends
  - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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web with an area of 22 072 km<sup>2</sup> the country is slightly larger than half the size of denmark or somewhat larger than the us state of new jersey israel has a population of 8 95 million people nov 2018 spoken languages are hebrew and arabic designated capital is jerusalem the country s largest and most populous city however israel s

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