

## General Journal

General Journal Sheet

Sheet No: 15

| Date   | Account   | Ref.  | Debit | Credit |
|--------|---|-------|-------|--------|
| 2019   |   |       |       |        |
| Nov 30 | Depreciation expense                            | GL810 | 4,000 |        |
|        | Accumulated depreciation                        | GL280 |       | 4,000  |
|        | To record depreciation for November             |       |       |        |
| Nov 30 | Bad debt expense                                | GL840 | 1,500 |        |
|        | Allowance for doubtful accounts                 | GL120 |       | 1,500  |
|        | To allow for doubtful accounts at the month end |       |       |        |

# General Journal Entries

**Spurgeon Bell**



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**Fundamentals of Accounting** Donatila Agtarap-San Juan,2007-09 This text discusses and presents accounting principles and concepts in lay man s terms using simple day to day terminologies Definitions are always amplified by examples familiar to students The steps in the accounting process are discussed using the same illustration problems from chapter to chapter so that the student can connect the relationship of the steps in the accounting process Being a basic accounting textbook the book will provide students with a solid and strong basic accounting knowledge to better equip them to tackle more advanced accounting courses Accounting as a field of study is professive accounting knowledge is learned in stages what is learned in basic accounting is used and applied in more advanced accounting courses Consequently if a student has a weak basic accounting foundation he will have difficulty succeeding in more advanced accounting courses

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## **General Journal Entries** Book Review: Unveiling the Power of Words

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