

## GENERAL JOURNAL

Page 2

Date	Accounts	Debits	Credits
01-17-X3	Accounts Receivable	8,000	
	Service Revenue		8,000
	<i>Provided services to customers on account</i>		
01-18-X3	Accounts Payable	500	
	Cash		500
	<i>Paid half of the utility bill received on Jan. 15</i>		
01-25-X3	Cash	4,800	
	Accounts Receivable		4,800
	<i>Received 60% of the amount due on the receivable that was established on Jan. 17</i>		
01-28-X3	Land	15,000	
	Cash		5,000
	Notes Payable		10,000
	<i>Purchased land by giving \$5,000 cash, and promising to pay the remainder in 90 days</i>		

# General Journal Entries Examples

**A Gutmann**



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