

# Maria Rojas JOURNAL

Dhrumil Patel

Mr. Mirza

| #  | A/C # | Accounts                          | \$ Amount |       |
|----|-------|-----------------------------------|-----------|-------|
|    |       |                                   | DR        | CR    |
| 1  | 1000  | 1000 (Bank)                       | 15000     |       |
|    | 3001  | 3001 (Owner's investment)         |           | 15000 |
| 2  | 5600  | 5600 (Rent expense)               | 800       |       |
|    | 1000  | 1000 (Bank)                       |           | 800   |
| 3  | 1050  | 1050 (Supplies)                   | 1500      |       |
|    | 2200  | 2200 (Accounts Payable)           |           | 1500  |
| 10 | 1020  | 1020 (Accounts receivable)        | 900       |       |
|    | 4002  | 4002 (Service Revenue)            |           | 900   |
| 11 | 1000  | 1000 (Bank)                       | 500       |       |
|    | 2100  | 2100 (Unearned revenue)           |           | 500   |
| 20 | 1000  | 1000 (Bank)                       | 1500      |       |
|    | 4002  | 4002 (Service revenue)            |           | 1500  |
| 30 | 5650  | 5650 (Salaries and wages expense) | 1200      |       |
|    | 1000  | 1000 (Bank)                       |           | 1200  |
| 30 | 2200  | 2200 (Accounts payable)           | 600       |       |
|    | 1000  | 1000 (Bank)                       |           | 600   |





















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