

Journal Report

Jai Carey 45188416 Boston Accounting Services From 1 Oct 2021 to 31 Oct 2021

ID 39 (Monthly accrued salaries to be paid on 3/11) (Manual Journal: Posted by Jai jai.carey@students.mq.edu.au on 7 Jan 2022)

31 Oct 2021

Account	Debit	Credit
Staff cost/expense (209)	21,000.00	
Staff costs payable (830)		21,000.00
	21,000.00	21,000.00

ID 38 (Utilities Consumed for the month) (Manual Journal: Posted by Jai jai.carey@students.mq.edu.au on 7 31 Oct 2021 Jan 2022)

Account	Debit	Credit
Utilities expense (208)	620.00	
Accrued expenses (810)		620.00
	620.00	620.00

ID 37 (Depreciation of Office Furniture for the month) (Manual Journal: Posted by Jai jai.carey@students.mq.edu.au on 7 Jan 2022)

31 Oct 2021

Account	Debit	Credit
Depreciation expense (200)	50.00	
Accumulated depreciation – Furniture and Fittings (701)		50.00
	50.00	50.00

ID 36 (Depreciation of Computer Equipment for the month) (Manual Journal: Posted by Jai jai.carey@students.mq.edu.au on 7 Jan 2022)

31 Oct 2021

Account	Debit	Credit
Depreciation expense (200)	250.00	
Accumulated depreciation – Computer Equipment (711)		250.00
	250.00	250.00

ID 35 (Stationary supplies consumed during the month) (Manual Journal: Posted by Jai jai.carey@students.mq.edu.au on 7 Jan 2022)

31 Oct 2021

Account	Debit	Credit
Supplies expense (206)	200.00	
Supplies (630)		200.00
	200.00	200.00

ID 33 (Monthly bank loan interest accrual) (Manual Journal: Posted by Jai jai.carey@students.mq.edu.au on 31 Oct 2021 7 Jan 2022)

Account	Debit	Credit
Interest expense (203)	100.00	
Interest payable (825)		100.00
	100.00	100.00

ID 31 (Adjusting entry for insurance expense) 1/12 X \$6 600 (Manual Journal: Posted by Jai jai.carey@students.mq.edu.au on 7 Jan 2022)

31 Oct 2021

Account	Debit	Credit
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Journal Report

Insurance expense (202)	550.00	
Prepaid Insurance (620)		550.00
	550.00	550.00