

Joe Heidner Attorney.

Journal

For the month ended July 31.

Particular	De (\$)	Cr (\$)
a. rent exp. → 900		
Prepaid exp → 900		900
b. Supplies exp → 800		
Supplies → 800		800
c. Depreciation exp → 350		
acc. depreciation → 350		350
d. Salary exp → 200		
Salary P/P → 200		200
e. A/R → 900		
Service revenue → 900		900
total.	<u>2450</u>	<u>2450</u>

Inter Cleaning Service.

Adjustment journal

For the month ended July 31, 2013

Particulars	De(\$)	Cr(\$)
cash.		
unearned revenue →	1420	
Service revenue →		1420
Supplies expense. →	3060	
Supplies →		3060
rent expense →	850	
prepaid rent →		850
depreciation expense →	3730	
accumulated depreciation. →		3730
unearned revenue →	2210	
Service Revenue →		2210
Salary expense. →	1780	
Salary payable. →		1780
Total.	<u>13050</u>	<u>13050</u>

Griffith Reality

Journal.

for the month ended, 31, 19x6.

Particular	De (\$)	Cr (\$)
a) rent expense →	1800	1800
prepaid expense →		
b) Supplies expense →	300	300
Supplies. →		
c) dep. expense →	400	400
acc. depreciation →		
d) Advertising expense →	110	110
A/P →		
e) Salary expense →	550	550
Salary payable →		
f) unearned com. revenue →	1120	1120
commission revenue →		
total →	<u>4280</u>	<u>4280</u>