

GENERAL JOURNAL

DATE	PARTICULARS	PR	DEBIT	CREDIT
March 2022				
1	Bank		6300	
	Supplies		200	
	Equipment		650	
	Automobile		18000	
	A/P - Computer Tech			500
	Bank Loan			65000
	G.DaCosta, Capital		40 350	
	Opening Entry			
1	Supplies		300	
	Bank			300
	Bought Glitter; cheque #3			
3	A/P - Computer Tech		400	
	Bank			400
	Paid CT on account; cheque #12			
4	G.DaCosta, Drawings		4000	
	Bank			4000
	Owner Withdrawal; cheque #182			
5	Supplies		400	
	Bank			400
	Bought supplies; cheque #130			
6	A/R - Jane Doe		60	
	Fees Earned			60
	Resin Sold; sales invoice #313			

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DATE	PARTICULARS	PR	DEBIT	CREDIT
March 2022	8	A/R - J. Smith	20	
		Fees Earned		20
		Sold Resin on account		
	11	Loan Interest Expense	100	
		Bank Loan	400	
		Bank		500
		Monthly loan payment; cheque #91		
	12	Equipment	500	
		Bank		300
		A/P - Computer Tech		200
		Bought computer; cheque #5, Invoice #9		
	13	A/P - Computer Tech	300	
		Bank		300
		Paid off computer tech; cheque #552		
	15	Bank	400	
		Fees Earned		400
		Resin sold; cheque #49		
	17	Bank	20	
		A/R - J.Smith		20
		Jack smith payment; cheque #11		
	18	Rent Expense	800	
		Bank		800

	Paid March Rent			
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