

Name

JOURNAL

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DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH	
				DEBIT	CREDIT		DEBIT	CREDIT
20-Oct. 1	1 Thomas Bass, Capital	R1	310		600000		600000	
	2 3 Advertising Expense	C1	510	23000				23000
25	16 Carried Forward		✓	390000	600000	490000	890000	190000

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DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH	
				DEBIT	CREDIT		DEBIT	CREDIT
19	30 Accts. Rec.—Mark Rowe	C32	130	50000				50000
20	30 ✓	T30	✓			10000	10000	
21	31 Advertising Expense	C33	510	15000				15000
22	31 ✓	T31				120000	120000	20000
23	31 Totals		✓	870000	850000	960000	1300000	360000
24				(✓)	(✓)	(410)	(110)	(110)

GENERAL LEDGER

ACCOUNT Cash

ACCOUNT NO. 110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-Oct. 31		2	1300000		1300000	
	31	2		360000	940000	

ACCOUNT Accounts Receivable—Mark Rowe

ACCOUNT NO. 130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-Oct. 30		2	50000		50000	

ACCOUNT Thomas Bass—Capital

ACCOUNT NO. 310

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-Oct. 1		1		600000		600000

ACCOUNT Sales

ACCOUNT NO. 410

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-Oct. 31		2		960000		960000

ACCOUNT Advertising Expense

ACCOUNT NO. 510

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-Oct. 3		1	23000		23000	
	31	2	15000		38000	

POINTS

1  
1  
1  
1  
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9  
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4