

# SAMPLE COMPANY

## General Journal

Page No. 01

| DATE    | PARTICULARS                              | POST REF | DEBIT | CREDIT |
|---------|--|----------|-------|--------|
| 2023    |  |          |       |        |
| Jan. 5  | Cash                                     | GL 100   | 200   |        |
|         | Service revenue                          | GL 400   |       | 200    |
|         | To record revenue from services rendered |          |       |        |
| Feb. 20 | Inventory                                | GL 130   | 1,000 |        |
|         | Cash                                     | GL 100   |       | 200    |
|         | Accounts payable                         | GL 200   |       | 800    |
|         | To record the purchase of inventory      |          |       |        |

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Fundamentals of Accounting Donatila Agtarap-San Juan, 2007-09 This text discusses and presents accounting principles and concepts in layman's terms using simple day to day terminologies. Definitions are always amplified by examples familiar to students. The steps in the accounting process are discussed using the same illustration problems from chapter to chapter so that the student can connect the relationship of the steps in the accounting process. Being a basic accounting textbook, the book will provide students with a solid and strong basic accounting knowledge to better equip them to tackle more advanced accounting courses. Accounting as a field of study is progressive; accounting knowledge is learned in stages, what is learned in basic accounting is used and applied in more advanced accounting courses. Consequently, if a student has a weak basic accounting foundation, he will have difficulty succeeding in more advanced accounting courses.

**Accounting QuickStart Guide** Josh Bauerle, CPA, 2018-10-10 THE ULTIMATE BEGINNER'S GUIDE TO ACCOUNTING FOR STUDENTS BUSINESS OWNERS Their Pros Cons and Their Financial Statements The Principles of Financial Accounting Managerial Accounting and Tax Accounting GAAP Standards and Why They Matter to Accountants How to Fraud Proof Your Business Using Simple Accounting Tactics LIFETIME ACCESS TO FREE BONUS ACCOUNTING RESOURCES Accounting QuickStart Guide comes with lifetime access to FREE digital resources you can access from inside the book. Each of these bonuses is crafted with our expert author to help you master accounting including Income Statement Balance Sheet And Cash Flow Templates Accounting Ratio Cheat Sheet Business Plan Checklist and more.

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**Financial Analysis in Pharmacy Practice** Keith N. Herist, Brent L. Rollins, Matthew Perri, 2011 This introductory text covers the basics of accounting and financial management and demonstrates the application of these principles to pharmacy practice Coverage includes the guiding principles of accounting financial statements from detailed transactions to summary reports basics of finance and financial analysis budgeting and inventory management pricing goods and services personal financial management Case studies based on realistic examples are used to show how accounting and financial management principles apply to all areas of pharmacy practice Financial Analysis in Pharmacy Practice is an invaluable resource for graduate students in pharmacy administration and professional pharmacy students as well as pharmacists in the public and private sectors who wish to be well informed when making financial decisions Keith N Herist is Clinical Associate Professor Clinical and Administrative Pharmacy University of Georgia College of Pharmacy USA Brent L Rollins is Assistant Professor Pharmacy Administration Philadelphia College of Osteopathic Medicine School of Pharmacy USA Matthew Perri III is Professor Clinical and Administrative Pharmacy University of Georgia College of Pharmacy USA

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