# SAMPLE COMPANY

## **General Journal**

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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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