

# 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			

# Sample General Journal Entries

**Donatila Agtarap-San Juan**



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**Fundamentals of Accounting** Donatila Agtarap-San Juan, 2007-09 This text discusses and presents accounting principles and concepts in lay man'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 professional 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

*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 **Nonprofit Bookkeeping & Accounting For Dummies** Maire Loughran, Sharon Farris, 2023-10-03 Beginner friendly information you need to successfully manage finances in a not for profit organization *Nonprofit Bookkeeping Accounting For Dummies* is a helpful guide for anyone who is responsible for financial and accounting operations in nonprofit organizations or needs to read and understand a nonprofit financial statement It includes information on the basics of nonprofit bookkeeping general nonprofit accounting principles basic financial statements and specific laws and regulations that govern the accounting of nonprofit organizations With the simple guidance in this book you'll learn how to keep accurate books in accordance with state and federal laws even if your professional background isn't in finance Learn the basics of bookkeeping and accounting including common terminology Choose the right accounting methods and software for your organization Apply for track and account for federal grants and other grant money Set up payroll accounts complete tax forms and navigate the audit process *Nonprofit Bookkeeping Accounting For Dummies* is the perfect easy to use resource for nonprofit managers and volunteers

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