

Name:

I-02.01 (a)

Date:

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GENERAL JOURNAL					Page 1
Date	Accounts	Debit	Credit		
June 2	Cash				
	Capital Stock				
	<i>Tom Pryor invested \$25,000 cash in the capital stock of the newly formed corporation.</i>				
	<i>Purchased (and immediately used) office supplies on account for \$750.</i>				
	<i>Received \$2,500 from Pomero for work performed to date.</i>				
	<i>Paid \$1,200 for travel costs associated with consultation work.</i>				
	<i>Provided services on account to Arpy for \$3,000.</i>				
	<i>Paid \$1,500 to administrative assistant for salary.</i>				

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GENERAL JOURNAL					Page 2
Date	Accounts	Debit	Credit		
	<i>Billed Farris for \$4,000 consulting engagement performed.</i>				
	<i>The company paid Tom Pryor a \$1,000 dividend.</i>				
	<i>Collected 50% of the amount due for the billing on June 23.</i>				
	<i>Purchased computer furniture for \$4,000, paying \$1,000 down.</i>				
	<i>Paid \$750 on the open account relating to the June 8 purchase.</i>				
	<i>Completed the Pomero job and billed the remaining amount.</i>				



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<b>CASH</b>				
<b>Date</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Balance</b>
June 1	Balance forward	-	-	-
	Journal Page 1	25,000	-	25,000

<b>ACCOUNTS RECEIVABLE</b>				
<b>Date</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Balance</b>
June 1	Balance forward	-	-	-

<b>EQUIPMENT</b>				
<b>Date</b>	<b>Description</b>	<b>Debit</b>	<b>Credit</b>	<b>Balance</b>
June 1	Balance forward	-	-	-

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ACCOUNTS PAYABLE				
Date	Description	Debit	Credit	Balance
June 1	Balance forward	-	-	-

CAPITAL STOCK				
Date	Description	Debit	Credit	Balance
June 1	Balance forward	-	-	-
	Journal Page 1	-	25,000	25,000

DIVIDENDS				
Date	Description	Debit	Credit	Balance
June 1		-	-	-

REVENUES				
Date	Description	Debit	Credit	Balance
June 1		-	-	-

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<b>SALARY EXPENSE</b>				
Date	Description	Debit	Credit	Balance
June 1		-	-	-

<b>RENT EXPENSE</b>				
Date	Description	Debit	Credit	Balance
June 1		-	-	-

<b>TRAVEL EXPENSE</b>				
Date	Description	Debit	Credit	Balance
June 1		-	-	-

<b>SUPPLIES EXPENSE</b>				
Date	Description	Debit	Credit	Balance
June 1		-	-	-

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<b>TOM PRYOR CONSULTING</b>		
<b>Trial Balance</b>		
<b>June 30, 20XX</b>		
	<u>Debits</u>	<u>Credits</u>