

(a)

GENERAL JOURNAL				
Date	Accounts		Debit	Credit
1-Apr				
20X3				
31-Dec				
20X3				
31-Mar				
20X4				
31-Dec				
20X4				
31-Mar				
20X5				

(b)

(c)

GENERAL JOURNAL				
Date	Accounts		Debit	Credit
1-Apr				
20X5				
30-Jun				
20X5				
30-Sep				
20X5				

(d)

Period	Beginning Balance	Interest (Beginning Balance X 1.5%)	Amount of Payment	Principal Reduction (payment minus interest)	Ending Balance
1	\$1,200,000.00	\$18,000.00	\$69,894.88	\$51,894.88	\$1,148,105.12
2	1,148,105.12				
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