

General Ledger

Account: Cash							No. 100
Date	Particulars	P.R.	Debit	Credit	DR/CR	Balance	
2016							
Nov 30	opening entry	J1	3000		DR	3000	
Dec 1		J1		50	CR	2950	
		J1		150	CR	2800	

Account: Supplies							No. 101
Date	Particulars	P.R.	Debit	Credit	DR/CR	Balance	
2016							
Nov 30	Opening Entry	J1	2000		DR	2000	

Account: Office Equipment						No. 102
Date	Particulars	P.R.	Debit	Credit	DR/CR	Balance
2016						
Nov	Opening Entry	J1	2000		DR	2000

Account: Building						No. 103
Date	Particulars	P.R.	Debit	Credit	DR/CR	Balance
2015						
Nov	Opening Entry	J1	15000		DR	15000

Account: Furniture						No. 104
Date	Particulars	P.R.	Debit	Credit	DR/CR	Balance
2016						
Nov 30	Opening Entry J1		30 000		DR	30 000

Account: Automobile						No. 105
Date	Particulars	P.R.	Debit	Credit	DR/CR	Balance
2016						
Nov 30	Opening Entry J1		60 000		DR	60 000

Account: Accounts Payable / Acme Supplies						No. 200
Date	Particulars	P.R.	Debit	Credit	DR/CR	Balance
2016						
Nov 30	opening entry	J-7		3000	CR	3000

Account: Accounts Payable / Kelly Motors						No. 201
Date	Particulars	P.R.	Debit	Credit	DR/CR	Balance
2016						

Account: Bank Loan						No. 202
Date	Particulars	P.R.	Debit	Credit	DR/CR	Balance
2016						
Nov 30	Opening Entry J1			25000	CR	25000

Account: Mortgage						No. 203
Date	Particulars	P.R.	Debit	Credit	DR/CR	Balance
2016						
Nov 30	Opening entry J1			60000	CR	60000

Account: B. Fenato, Capital						No. 300
Date	Particulars	P.R.	Debit	Credit	DR/CR	Balance
2016						
NOV 30	Opening B/L	11		95000	CR	95000

Account: B. Fenato, Drawings						No. 301
Date	Particulars	P.R.	Debit	Credit	DR/CR	Balance
2016						
DEC 2			150		DR	150

Account: Room Rental						No. 400
Date	Particulars	P.R.	Debit	Credit	DR/CR	Balance

Account: Advertising Expense						No. 500
Date	Particulars	P.R.	Debit	Credit	DR/CR	Balance

Account: Telephone Expense						No. 503
Date	Particulars	P.R.	Debit	Credit	DR/CR	Balance

Account: Utilities Expense						No. 505
Date	Particulars	P.R.	Debit	Credit	DR/CR	Balance



Account: <i>General Expense</i>						No. <i>501</i>
Date	Particulars	P.R.	Debit	Credit	DR/CR	Balance

Account: <i>Salaries Expense</i>						No. <i>502</i>
Date	Particulars	P.R.	Debit	Credit	DR/CR	Balance

Account: Automobile Expense						No. 506
Date	Particulars	P.R.	Debit	Credit	DR/CR	Balance
2016						
Dec 1		JL	50		Dr	50

Account: Interest Expense						No. 507
Date	Particulars	P.R.	Debit	Credit	DR/CR	Balance

Account:						No.
Date	Particulars	P.R.	Debit	Credit	DR/CR	Balance

Account:						No.
Date	Particulars	P.R.	Debit	Credit	DR/CR	Balance