

# ACCOUNTING JOURNAL ENTRY TEMPLATE

A template to log business transactions, noting accounts, amounts, and dates for organized financial records.

INCOME	\$10,000.00	OPENING BALANCE	\$100,000.00
EXPENSE	\$10,000.00	CLOSING BALANCE	\$100,000.00

## ACCOUNTING JOURNAL ENTRY

Date	Account Title	Income (\$)	Expense (\$)	Balance (\$)	Description
Jan 1, 2023	Cash	\$10,000.00		\$100,000.00	Initial investment by the owner
Jan 2, 2023	Accounts Receivable		\$2,000.00	\$98,000.00	Sale of 100 units of Product X on credit
Jan 3, 2023	Supplies Expense	\$500.00		\$97,500.00	Purchase of office supplies from ABC Suppliers
Jan 4, 2023	Sales Revenue		\$10,000.00	\$100,000.00	Sale of 50 units of Product Y to Customer A
Jan 5, 2023	Rent Expense	\$1,200.00		\$98,800.00	Monthly rent payment to XYZ Realty
Jan 6, 2023	Accounts Receivable	\$1,500.00		\$99,300.00	Collection of outstanding payment from Customer B
Jan 7, 2023	Salaries and Wages Expense	\$3,000.00		\$96,300.00	Payment of employee salaries for January
Jan 8, 2023	Income Tax Expense	\$500.00		\$95,800.00	Monthly provision for income tax



# Accounting Journal Entry Samples

**Steven M. Bragg**

## **Accounting Journal Entry Samples:**

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