

ACCOUNTING JOURNAL ENTRY TEMPLATE

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

INCOME	\$1,200.00	OPENING BALANCE	\$100,000.00
EXPENSE	\$10,000.00	CLOSING BALANCE	\$91,200.00

ACCOUNTING JOURNAL ENTRY

Date	Account Title	Income (\$)	Expense (\$)	Balance (\$)	Description
Jan 1, 2023	Cash	\$ 100,000.00		\$ 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	\$ 98,500.00	Sale of 50 units of Product Y to Customer A
Jan 5, 2023	Rent Expense	\$ 1,200.00		\$ 96,300.00	Monthly rent payment to XYZ Realty
Jan 6, 2023	Accounts Receivable	\$ 1,500.00		\$ 98,000.00	Collection of outstanding payment from Customer B
Jan 7, 2023	Salaries and Wages Expense	\$ 3,000.00		\$ 95,000.00	Payment of employee salaries for January
Jan 8, 2023	Income Tax Expense	\$ 500.00		\$ 94,500.00	Monthly provision for income tax



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Vinod Kumar (Educator)

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