

Jeff Boulton		General Journal				Page:	
	Date 2006	Particulars	P.R.	Debit	Credit		
If your teacher's name isn't Mr. Boulton, then the Excel file that made this was stolen.							
1	Nov	5	Accounts Payable	201	350.00	1	
2			Purchase Discounts	503		2	
3			Cash	101		3	
4						4	
5						5	
6						6	
7		6	Freight-in	504	810.00	7	
8			HST Recoverable	206	105.30	8	
9			Cash	101		9	
10						10	
11						11	
12						12	
13		7	Maintenance Expense	665	630.00	13	
14			HST Recoverable	206	81.90	14	
15			Accounts Payable	201		15	
16						16	
17						17	
18						18	
19		8	Advertising Expense	601	470.00	19	
20			HST Recoverable	206	61.10	20	
21			Accounts Payable	201		21	
22						22	
23						23	
24						24	
25		9	Cash	101	12,440.74	25	
26			Sales Discounts	403	384.77	26	
27			HST Payable	205		27	
28			Sales Revenue	401		28	
29						29	
30						30	
31		10	Supplies	115	3,700.00	31	
32			HST Recoverable	206	481.00	32	
33			Cash	101		33	
34						34	
35						35	
36						36	
37		11	Purchases	501	490.00	37	
38			HST Recoverable	206	63.70	38	
39			Cash	101		39	
40						40	
41						41	
42						42	

	Date 2006	Particulars	P.R.	Debit	Credit	
If your teacher's name isn't Mr. Boulton, then the Excel file that made this was stolen.						
43	Nov	12	Purchases	501	1,050.00	43
44			HST Recoverable	206	136.50	44
45			Cash	101		45
46					1,186.50	46
47						47
48						48
49		13	Cash	101	15,893.45	49
50			Sales Discounts	403	491.55	50
51			HST Payable	205		51
52			Sales Revenue	401		52
53					1,885.00	53
54					14,500.00	54
55		14	Purchases	501	910.00	55
56			HST Recoverable	206	118.30	56
57			Accounts Payable	201		57
58					1,028.30	58
59						59
60						60
61		15	Supplies	115	3,400.00	61
62			HST Recoverable	206	442.00	62
63			Cash	101		63
64					3,842.00	64
65						65
66						66
67		16	Toy Waxers	160	4,800.00	67
68			HST Recoverable	206	624.00	68
69			Accounts Payable	201		69
70					5,424.00	70
71						71
72						72
73		17	Cash	101	274.00	73
74			Loss on Sale of Assets	660	424.49	74
75			Acc. Amort. - Furniture	137	598.00	75
76			Amort. Expense - Furnitu	610	3.51	76
77			Office Furniture	135		77
78					1,300.00	78
79		18	Maintenance Expense	665	850.00	79
80			HST Recoverable	206	110.50	80
81			Cash	101		81
82					960.50	82
83						83
84						84