

General Journal

	DATE	DESCRIPTION	PR	DEBIT	CREDIT	
1	1	Income Summary		7,700		1
2		Inventory			7,700	2
3						3
4		Inventory		8,200		4
5		Income Summary			8,200	5
6						6
7	2	Unearned Seminar Fees		2,480		7
8		Fees Earned			2,480	8
9						9
10	3	Insurance Expense		3,280		10
11		Prepaid Insurance			3,280	11
12						12
13	4	Depreciation Expense		270		13
14		Accumulated Depreciation			270	14
15						15
16	5	Wages Expense		890		16
17		Wages Payable			890	17
18						18
19	6	Rent Expense		4,600		19
20		Prepaid Rent			4,600	20
21						21
22	7	Supplies Expense		1126		22
23		Supplies			1126	23
24						24
25	8	Income Summary		6,500		25
26		Inventory			6,500	26
27						27
28		Inventory		7,000		28
29		Income Summary			7,000	29
30						30
31	9	Unearned Seminar Fees		1,875		31
32		Fees Earned			1,875	32
33						33
34	10	Insurance Expense		2,000		34
35		Prepaid Insurance			2,000	35
36						36
37	11	Depreciation Expense		643		37
38		Accumulated Depreciation			643	38
39						39
40	12	Wages Expense		150		40
41		Wages Payable			150	41
42						42
43	13	Rent Expense		3,400		43
44		Prepaid Rent			3,400	44
45						45
46	14	Supplies Expense		200		46
47		Supplies			200	47