

**GRACE EMPORIUM
GENERAL JOURNAL**

MONTH ENDED JAN 20XX

DATE 20XX	ACCOUNT DEATAILS	ACC NR.	DEBIT (\$)	CREDIT (\$)
1-Jan	Cash at bank	100	85,000.00	
	Grace, capital	500		85,000.00
	(Grace Kelly/Investment/Rec: 001)			
2-Jan	Petty cash	110	1,000.00	
	Grace, capital	500		1,000.00
	(Grace Kelly/Investment/Rec: 002)			
2-Jan	Rental bond	120	10,500.00	
	Cash at bank	100		10,500.00
	(21st Century/Rebtal bond/Chq: 215700)			
3-Jan	Motor vehicle at cost	150	24,500.00	
	Cash at bank	100		26,950.00
	GST paid	350	2,450.00	
	(Ryde Toyota/Del Veh/Chq: 215701)			
5-Jan	Cash at bank	100	20,000.00	
	Long-term loan	390		20,000.00
	(M Kroger/Long-term Loan/Rec: 003)			
7-Jan	Stock	140	25,000.00	
	Cash at bank	100		27,500.00
	GST paid	350	2,500.00	
	P Fashion/Pur Stock/Chq: 215702)			
8-Jan	Office equipment at cost	170	5,100.00	
	Accounts payable	320		5,610.00
	GST paid	350	510.00	
	Chicago/Office Equip/Inv: 1157)			
9-Jan	Stock	140	7,500.00	
	Accounts payable	320		8,250.00
	GSTY paid	350	750.00	
	Tokyo Towels/Stock/Inv: 5297)			
10-Jan	Printing and stationary expense	880	650.00	

	Cash at bank	100		715.00
	GST paid	350	65.00	
12-Jan	Cash at bank	100	13,750.00	
	Sale	600		12,500.00
	GST received	360		1,250.00
	(Kay Jeans/Sale/Rec: 004)			
14-Jan	Motor vehicle expense	850	490.00	
	Cash at bank	100		539.00
	GST paid	350	49.00	
	(NRMA/MV Membership/Chq: 215704)			
14-Jan	Motor vehicle expense	850	975.00	
	Cash at bank	100		1,072.50
	GST paid	350	97.50	
	(GIO/MV Insurance/Chq: 215705)			
15-Jan	Salaries and wages expense	910	3,300.58	
	SGC Superannuation payments	920	257.43	
	Cash at bank	100		3,558.01
	(Emp/Salaries & Wages/Chq: 215706)			
16-Jan	Accounts receivable	130	10,450.00	
	Sale	600		9,500.00
	GSt collected	360		950.00
	(Seasons Emp/Sale/Inv: G1001)			
17-Jan	Insurance expense	820	675.90	
	Cash at bank	100		743.49
	GST paid	350	67.59	
	(Allianze/Insurance/Chq: 215707)			
19-Jan	Stock returns	140		450.00
	GST paid	350		45.00
	Accounts payable	320	495.00	
	(T.Towels/Damaged Stock/Cnote: 127)			
20-Jan	Postage and courier	870	250.00	
	Cash at bank	100		275.00
	GST paid	350	25.00	
	(Aus Post/Postage/Chq: 215708)			

22-Jan	Office equipment at cost	170	1,650.00	
	GST paid	350	165.00	
	Cash at bank	100		1,815.00
	(Hnorman/Fax Machine/Chq: 215709)			
25-Jan	Rent expense	890	3,500.00	
	GST paid	350	350.00	
	Cash at bank	100		3,850.00
	(21st Century/Rent Pmt/Chq: 215710)			
28-Jan	Sale returns	610	250.00	
	GST received	360	25.00	
	Accounts receivable	130		275.00
	(Sseasons/OSup Stock/CNote: A0119)			
30-Jan	Petty cash	110	506.60	
	Cash at bank	100		506.60
	(Grace/Reimburse/Chq: 215711)			
TOTAL			222,854.60	222,854.60
Any Error		0.00		

ADAM & EVE FROZEN FOODS

GENERAL JOURNAL

MONTH ENDED MARCH 20XX

DATE 20XX	ACCOUNT DEATAILS	ACC NR.	DEBIT (\$)	CREDIT (\$)
1-Mar	Cash at bank	100	50,000.00	
	Adam, capital	500		30,000.00
	Eve, capital	505		20,000.00
	(Adam & Eve/Investment/Rec: 001)			
2-Jan	Petty cash	110	1,500.00	
	Grace, capital	500		1,500.00
	(Adam/Investment/Rec: 002)			
2-Mar	Cash at bank	100	20,000.00	
	Short-term loan	370		20,000.00
	(CBA/Short-term Loan/Ref: CBA43901)			
3-Mar	Misc. bonds	120	10,000.00	
	Cash at bank	100		10,000.00
	(L.J.Hooker/Rental bond/Chq: 415600)			
5-Mar	Furniture and fittings at cost	190	14,500.00	
	GST paid	350	1,450.00	
	Cash at bank	100		15,950.00
	(Gaylord/Pur Furniture/Chq: 415601)			
7-Mar	Stock	140	5,495.65	
	GST paid	350	549.57	
	Cash at bank	100		6,045.22
	Jackson Food/Pur. Stock/Chq: 415602)			
9-Mar	Office equipment at cost	170	6,750.75	
	GST paid	350	675.09	
	Cash at bank	100		7,425.84
	(Delta Info/Pur. Laptop/Chq: 415602)			
9-Mar	Postage and stamps	870	245.90	
	GST paid	350	24.59	

	Cash at bank	100		270.49
	(Australia Post/Postage/Chq: 415604)			
12-Mar	Printing and stationary expense	880	765.50	
	GST paid	350	76.55	
	Cash at bank	100		842.05
	(Kwik-kopy/Printing/Chq: 415605)			
14-Jan	Salaries and wages	910	5,016.00	
	Payrol liability payment	340		456.00
	Cash at bank	100		4,560.00
	(Salaries/First Fortnight/Chq: 415606)			
15-Mar	Accounts receivable	130	21,516.72	
	GST collected	360		1,956.07
	Sale	600		19,560.65
	(Coles Smarket/Credit sale/Inv: A2001)			
17-Mar	Stock	140	15,230.60	
	GST paid	350	1,523.06	
	Accounts payable	320		16,753.66
	(Peter Foods/Pur. Stock/Inv: 9810)			
18-Mar	Repair and maintenance expense	900	651.90	
	GST paid	350	65.19	
	Accounts payable	320		717.09
	(Newton Electric/Repair/Inv: NE5641)			
20-Mar	Cash at bank	100	32,159.49	
	GST collected	360		2,923.59
	Sale	600		29,235.90
	(David Jones/Sale/Rec: 503)			
22-Mar	Rent expense	890	3,260.00	
	GST paid	350	326.00	
	Cash at bank	100		3,586.00
	(L/J/Hooker/March Rent/Chq: 415607)			
25-Mar	Motor vehicle at cost	150	35,000.00	
	GST paid	350	3,500.00	
	Long-term loan	380		22,500.00
	Cash at bank	100		16,000.00
	Mazda/Pur Del Vehicle/Chq: 415609			

	(AGC Loan/Del Vehicle/Ref: AG3219)			
26-Mar	Accounting and audit fees	700	2,495.50	
	GST paid	350	249.55	
	Accounts payable	320		2,745.05
	(Jai & Associates/Acc Fee/Inv: J0125)			
28-Mar	Salaries and wages	910	5,016.00	
	Payrol laibility payment	340		456.00
	Cash at bank	100		4,560.00
	Salaries/2nd Fortnight/Chq: 415609)			
29-Mar	Payrol liability payment	340	912.00	
	Cash at bank	100		912.00
	(Aus Tax Deptt/Payrol Lia/Chq: 415610)			
29-Mar	AGC Long-term laon	380	867.50	
	Cash at bank	100		867.50
	(AGL Ltd/Loan Payment/Chq: 415611)			
30-Mar	Cash at bank	100	13,773.82	
	GST collected	360		1,252.17
	Sale	600		12,521.65
	Woolsworth/Sale/Rec: 504)			
30-Mar	Petty cash	110	559.46	
	Cash at bank	100		559.46
	(Adam & Eve/Petty cash/Chq: 415612)			
TOTAL			254,156.39	254,156.39
Any Error		0.00		