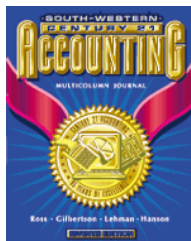


A FIVE-COLUMN JOURNAL

JOURNAL														PAGE	
DATE		ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL				SALES CREDIT		CASH				
					DEBIT		CREDIT				DEBIT		CREDIT		
1															1
2															2
3															3



CHECKS

NO. 1 \$ 1,577.00
 Date August 3 20 --
 To Quick Clean Supplies Co.
 For Supplies

BAL. BRO'T. FOR'D.		0	00
AMT. DEPOSITED ...	81	--	10,000 00
SUBTOTAL	Date		10,000 00
OTHER:			
SUBTOTAL			10,000 00
AMT. THIS CHECK			1,577 00
BAL. CAR'D. FOR'D.			8,423 00

Encore Music

530 Anoka Avenue
 Tampa, FL 33601

NO. 1 63-109
631

August 3 20 --

PAY TO THE ORDER OF Quick Clean Supplies Co. \$ 1,577.00

One thousand five hundred seventy-seven and ^{no}/₁₀₀ DOLLARS

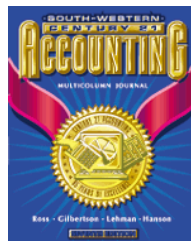
 Peoples national bank
 Tampa, FL 33602

For Classroom Use Only

FOR Supplies

Barbara Treviño

A063101098A 43C452119C



SALES INVOICES

Encore Music

530 Anoka Avenue
Tampa, FL 33601

Sold to:

Kids Time

405 Michigan Avenue

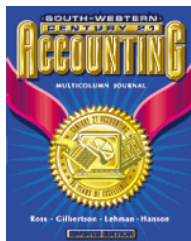
Tampa, FL 33619

No. **1**

Date 8/12/--

Terms 30 days

Description	Amount
Individual lessons on Aug. 12	\$200.00
Total	\$200.00



OTHER SOURCE DOCUMENTS

No. **1**

Date August 1, 20--

From Barbara Treviño

For Investment

\$	10,000	00
----	--------	----

Receipt No. **1**

August 1, 20--

Rec'd from Barbara Treviño

For Investment

Ten thousand and no/100 Dollars

Amount \$	10,000	00
-----------	--------	----

Encore Music

530 Anoka Avenue
Tampa, FL 33601

Barbara Treviño
Received By

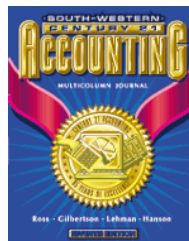
MEMORANDUM

Encore Music No. 1
530 Anoka Avenue
Tampa, FL 33601

*Bought supplies on account from
Ling Music Supplies, \$2,720.00*

Signed: Barbara Treviño Date: August 7, 20--

	0.00 *
<i>Aug. 12, 20--</i>	150.00 +
<i>T12</i>	65.00 +
	110.00 +
	325.00 *



RECEIVED CASH FROM OWNER AS AN INVESTMENT

August 1. Received cash from owner as an investment,
\$10,000.00. Receipt No. 1.

No. 1

Date August 1, 20 --

From Barbara Treviño

For Investment

\$	10,000	00
----	--------	----

Receipt No. 1

August 1, 20 --

Rec'd from Barbara Treviño

For Investment

Ten thousand and no/100 Dollars

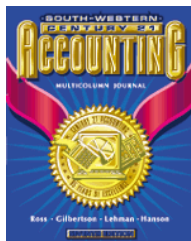
Amount \$

10,000	00
--------	----

Encore Music

530 Anoka Avenue
Tampa, FL 33601

Barbara Treviño
Received By



RECEIVED CASH FROM OWNER AS AN INVESTMENT

August 1. Received cash from owner as an investment, \$10,000.00. Receipt No. 1.

1. Which accounts are affected?

Cash
Barbara Treviño, Capital

2. How is each account classified?

Cash is an asset account.
Barbara Treviño, Capital is an owner's equity account.

3. How is each classification changed?

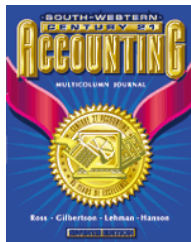
Assets are increased.
Owner's equity is increased.

4. How is each amount entered in the accounts?

Assets increase on the debit side.
Owner's equity accounts increase on the credit side.

Cash	
Debit Normal Balance	
10,000.00	
↑	

Barbara Treviño, Capital	
	Credit Normal Balance
	10,000.00
	↑



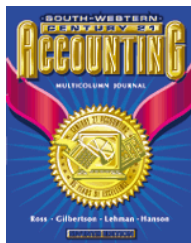
RECEIVED CASH FROM OWNER AS AN INVESTMENT

August 1. Received cash from owner as an investment, \$10,000.00. Receipt No. 1.

JOURNAL										PAGE 1	
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH				
				DEBIT	CREDIT		DEBIT	CREDIT			
1 Aug. 1	Barbara Treviño, Capital	R1			1000000		1000000				

1. Write the date.
2. Debit Cash.
3. Credit Barbara Treviño, Capital.
4. Write the source document number.

No. 1	Receipt No. 1
Date <u>August 1</u> , 20 --	Date <u>August 1</u> , 20 --
From <u>Barbara Treviño</u>	Rec'd from <u>Barbara Treviño</u>
For <u>Investment</u>	For <u>Investment</u>
	<u>Ten thousand and no/100</u> Dollars
\$ <u>10,000</u> <u>00</u>	Amount \$ <u>10,000</u> <u>00</u>
	Encore Music
	530 Anoka Avenue
	Tampa, FL 33601
	Received By <u>Barbara Treviño</u>



PAID CASH FOR SUPPLIES

JOURNAL										PAGE 1
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH			
				DEBIT	CREDIT		DEBIT	CREDIT		
2	3 Supplies	C1		1577 00					1577 00	2

NO. 1 \$ 1,577.00

Date August 3 20--

To Quick Clean Supplies Co.

For Supplies

BAL. BRO'T. FOR'D.	0 00
AMT. DEPOSITED ...	87 -- 10,000 00
SUBTOTAL	Date 10,000 00
OTHER:	
SUBTOTAL	10,000 00
AMT. THIS CHECK	1,577 00
BAL. CAR'D. FOR'D.	8,423 00

Encore Music NO. 1 63-102 63

530 Anoka Avenue
Tampa, FL 33601

Date August 3 20--

PAY TO THE ORDER OF Quick Clean Supplies Co. \$1,577.00

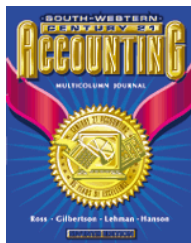
One thousand five hundred seventy-seven and ^{no}/₁₀₀ DOLLARS

Peoples national bank For Classroom Use Only
Tampa, FL 33602

FOR Supplies Barbara Treviño

A063101098A 43C452119C

1. Write the date.
2. Debit Supplies.
3. Credit Cash.
4. Write the source document number.



TERMS REVIEW

journal

journalizing

special amount column

general amount column

entry

double-entry accounting

source document

check

invoice

sales invoice

receipt

memorandum

