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Journalizing transactions in a general journal

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	DATE		ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT	CREDIT	
1	20— Apr.	1	Cash	R1		2500 00		1
2			Hans Schultz, Capital				2500 00	2
3		3	Supplies	C1		105 00		3
4			Cash				105 00	4
5		4	Prepaid Insurance	C2		240 00		5
6			Cash				240 00	6
7		5	Supplies	M1		75 00		7
8			Accounts Payable—Midwest Supplies				75 00	8
9		11	Accounts Payable—Midwest Supplies	C3		75 00		9
10			Cash				75 00	10
11		12	Utilities Expense	C4		65 00		11
12			Cash				65 00	12
13		15	Hans Schultz, Drawing	C5		700 00		13
14			Cash				700 00	14
15		16	Accounts Receivable—Frank Morris	S1		358 00		15
16			Sales				358 00	16
17		17	Cash	T17		1287 00		17
18			Sales				1287 00	18
19		18	Advertising Expense	C6		90 00		19
20			Cash				90 00	20
21		25	Cash	R2		358 00		21
22			Accounts Receivable—Frank Morris				358 00	22
23								23
24								24