

Completing a General Journal

1. Open a blank General Journal file.
2. Be sure to complete any journal row by row. Do NOT complete an entire column first. Each part of each transaction need be completed before moving onto the next part (row).
3. Column A: No data entry
4. Column B: Write out the month using 3 or 4 letters (Ex: Jan, June, Dec, etc...)
5. Column C: Enter the day. It is always the current year, so no year entry is necessary.
 - a. You will always be provided with the date to enter. You only need enter this for the debit part of each transaction.
6. Column D:
 - a. Debit part is ALWAYS listed first and left justified in the Account Title column
 - b. Credit part is ALWAYS listed second and indented exactly 4 spaces (hit the space bar 4 times) in the Account Title column
7. Column E: Enter the Source document info (Ex: C5, R2, M1 – this will always be provided). You only need enter this for the debit part of each transaction.
8. Column F: No data entry... yet!
9. Column G & H: Enter the dollar amount of the debit or credit. How do you figure out which is which? Go back to chapters 1 & 2...
10. Column I: No data entry
11. Don't forget the page # in cell H2 (this will always be provided).

Your formatting should look something like this when done:

| | | GENERAL JOURNAL | | | | PAGE 1 | | |
|------|-----|-----------------|--------------------------------------|--|--|---------|------------|----|
| | | | | | | 1 | 2 | |
| | | ACCOUNT TITLE | | | | GENERAL | | |
| DATE | | | | | | DEBIT | CREDIT | |
| 1 | Oct | 1 | Cash | | | | 2,000.00 | 1 |
| 2 | | | Alta Komoto, Capital | | | | \$2,000.00 | 2 |
| 3 | Oct | 4 | Prepaid Insurance | | | | \$300.00 | 3 |
| 4 | | | Cash | | | | \$300.00 | 4 |
| 5 | Oct | 10 | Supplies | | | | \$90.00 | 5 |
| 6 | | | Accounts Payable - Bay Bridge Supply | | | | \$90.00 | 6 |
| 7 | Oct | 12 | Cash | | | | \$482.00 | 7 |
| 8 | | | Sales | | | | \$482.00 | 8 |
| 9 | Oct | 15 | Accounts Recieveable - Melanie Ford | | | | \$75.00 | 9 |
| 10 | | | Sales | | | | \$75.00 | 10 |
| 11 | Oct | 19 | Advertising Expense | | | | \$125.00 | 11 |
| 12 | | | Cash | | | | \$125.00 | 12 |