General Journal

| General Journal Sheet | Sheet No: 15 |
|-----------------------|--------------|
| | |

| Date | Account | Ref. | Debit | Credit | |
|--------|---|-------|-------|--------|--|
| 2019 | | | | | |
| Nov 30 | Depreciation expense | GL810 | 4,000 | | |
| | Accumulated depreciation | GL280 | | 4,000 | |
| | To record depreciation for November | | | | |
| Nov 30 | Bad debt expense | GL840 | 1,500 | | |
| | Allowance for doubtful accounts | GL120 | | 1,500 | |
| | To allow for doubtful accounts at the month end | | | | |

What Is A Journal Entry In Accounting

L Cohen

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