CCC4 CONTINUING COOKIE CHRONICLE

(a)

General Journal

Date		Account Titles	Debit	Credit
Dec.	1	No journal entry required.		
	5	Cash	90	
		Unearned Service Revenue	60	
		Service Revenue		150
	8	Cash	300	
		Accounts Receivable		300
	9	Cash	750	
		Unearned Service Revenue		750
	15	Accounts Payable	50	
		Cash		50
	16	Accounts Payable	600	
		Cash		600
	19	Cash	60	
		Unearned Service Revenue		60
	23	Cash	3,000	
		Accounts Receivable	1,000	
		Service Revenue		4,000
	23	Supplies	1,250	
		Cash		1,250
	23	Salaries and Wages Expense	800	
		Cash		800
	28	Dividends	500	
		Cash		500

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Huangqi Zhang

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