

**Batter Up Company
Journal Entries**

Date	Accounts	Debit	Credit	
1-Aug	Cash	\$ 10,000.00		
	Notes Payable		\$ 10,000.00	
15-Aug	Prepaid Rent	\$ 2,000.00		*
	Cash		\$ 2,000.00	*
31-Aug	Prepaid Insurance	\$ 2,400.00		
	Cash		\$ 2,400.00	
1-Sep	Rent Expense	\$ 1,350.00		
	Cash		\$ 1,350.00	
30-Sep	Cash	\$ 480.00		*
	Accounts Receivable	\$ 3,520.00		*
	Sales Revenue		\$ 4,000.00	*
30-Sep	Wages Expense	\$ 180.00		*
	Wages Payable		\$ 180.00	*
1-Oct	Rent Expense	\$ 1,350.00		
	Cash		\$ 1,350.00	
5-Oct	Wages Payable	\$ 180.00		
	Cash		\$ 180.00	
15-Oct	Cash	\$ 500.00		
	Accounts Receivable		\$ 500.00	
20-Oct	Wages Expense	\$ 300.00		*
	Cash		\$ 300.00	*
31-Oct	Wages Expense	\$ 225.00		*
	Wages Payable		\$ 225.00	*
31-Oct	Cash	\$ 2,031		*
	Accounts Receivable	\$ 4,520		*
	Sales Revenue		\$ 6,550.00	*
1-Nov	Rent Expense	\$ 1,350.00		
	Cash		\$ 1,350.00	

Student Excel Template For Intermediate Accounting

Nikolai



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