

## A Byte of Accounting, Inc. General Journal

**Note:** You can only enter data into the yellow filled cells.

Transaction	Date	Account	Name	Description	Debit	Credit
28	Jun 30	5080	Supplies Expense	Office supplies remaining	330.00	
28	Jun 30	1150	Office Supplies	Office supplies remaining		330.00
29	Jun 16	5090	Interest Expense			
29	Jun 16	2103	Interest Payable	Need a Description		
30	Jun 14	5100	Insurance Expense	Expensed one half month's amount	242.00	
30	Jun 14	1130	Prepaid Insurance	Expensed one half month's amount		242.00
31	Jun 30	1120	Accounts Receivable	Unbilled Revenues	9,000.00	
31	Jun 30	3200	Retained Earnings	Unbilled Revenues		9,000.00
32	Jun 30	5110	Depreciation Expense	Adjusting entry for depreciation	3,933.26	
32	Jun 30	1412	Accum. Depr.-Building	Adjusting entry for depreciation		284.39
32	Jun 30	1312	Accum. Depr.-Compu	Adjusting entry for depreciation		3,632.00
32	Jun 30	1212	Accum. Depr.-Office	Adjusting entry for depreciation		16.87
33	Jun 30	5020	Salary Expense	Unpaid salaries	546.00	
33	Jun 30	2105	Salaries Payable	Unpaid salaries		546.00
34	Jun 30	5090	Interest Expense	interest expense	1,099.25	
34	Jun 30	2103	Interest Payable	interest expense		1,099.25
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# Cybertext Accounting Project Answers

**Ying Liu**



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## **Table of Contents Cybertext Accounting Project Answers**

1. Understanding the eBook Cybertext Accounting Project Answers
  - The Rise of Digital Reading Cybertext Accounting Project Answers
  - Advantages of eBooks Over Traditional Books
2. Identifying Cybertext Accounting Project Answers
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Cybertext Accounting Project Answers
  - User-Friendly Interface

4. Exploring eBook Recommendations from Cybertext Accounting Project Answers
  - Personalized Recommendations
  - Cybertext Accounting Project Answers User Reviews and Ratings
  - Cybertext Accounting Project Answers and Bestseller Lists
5. Accessing Cybertext Accounting Project Answers Free and Paid eBooks
  - Cybertext Accounting Project Answers Public Domain eBooks
  - Cybertext Accounting Project Answers eBook Subscription Services
  - Cybertext Accounting Project Answers Budget-Friendly Options
6. Navigating Cybertext Accounting Project Answers eBook Formats
  - ePub, PDF, MOBI, and More
  - Cybertext Accounting Project Answers Compatibility with Devices
  - Cybertext Accounting Project Answers Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Cybertext Accounting Project Answers
  - Highlighting and Note-Taking Cybertext Accounting Project Answers
  - Interactive Elements Cybertext Accounting Project Answers
8. Staying Engaged with Cybertext Accounting Project Answers
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Cybertext Accounting Project Answers
9. Balancing eBooks and Physical Books Cybertext Accounting Project Answers
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Cybertext Accounting Project Answers
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Cybertext Accounting Project Answers
  - Setting Reading Goals Cybertext Accounting Project Answers
  - Carving Out Dedicated Reading Time

12. Sourcing Reliable Information of Cybertext Accounting Project Answers
  - Fact-Checking eBook Content of Cybertext Accounting Project Answers
  - Distinguishing Credible Sources
13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
14. Embracing eBook Trends
  - Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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