

GENERAL JOURNAL

DATE		PARTICULARS	PR	DEBIT	CREDIT
March 2022	1	A/R Potter		20 000	
		Sales			20 000
	1	Notes Receivable - Juno		16 500	
		Accounts Receivable - Juno			16500
	11	Sales Returns and Allowances		600	
		A/R - Potter			600
	13	A/R - Henry		13 200	
		Sales			13 200
	30	Cash (20 000 - 600)		19 400	
		A/R - Potter			19400
April	13	A/R - Henry (13 200 x (.24/12))		264	
		Interest Revenue			264
May	10	Allowance for doubtful accounts		15 000	
		A/R			15 000
	11	Cash (13 200 + 264)		13 464	
		A/R Henry			13 464
	30	Bad Debt Expense		20 000	
		Allowance for Doubtful Accounts			20 000
	30	Interest Receivable (16 500 x (.06 x 4/12))		330	
		Interest Revenue			330

