

CASH RECEIPTS JOURNAL

PAGE 1

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		ACCOUNTS RECEIVABLE CREDIT	SALES CREDIT	SALES TAX PAYABLE		SALES DISCOUNT DEBIT	CASH DEBIT
				DEBIT	CREDIT			DEBIT	CREDIT		
19- Jan. 6	Capital Stock—Common	R1-4			20000000						20000000
31	Subscriptions Receivable	R22			50000000						50000000

GENERAL JOURNAL

PAGE 1

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT	CREDIT
19- Jan. 8	Subscriptions Receivable	M1		50000000	
	Stock Subscribed—Common				50000000
31	Stock Subscribed—Common	M4		50000000	
	Capital Stock—Common				50000000