



JOURNAL ENTRY TO RECORD A CORRECTING ENTRY

November 13. Discovered that a payment of cash for advertising in October was journalized and posted in error as a debit to Miscellaneous Expense instead of Advertising Expense, \$140.00. Memorandum No. 15.

Advertising Expense	
140.00	
Miscellaneous Expense	
	140.00

GENERAL JOURNAL							PAGE 7
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT	CREDIT		
28	13 Advertising Expense	M15		140 00		28	
29	Miscellaneous Expense				140 00	29	
30						30	

1 Date → [DATE] |
 2 Debit → [DEBIT] |
 3 Credit → [CREDIT] |
 4 Source Document → [DOC. NO.]