



# JOURNALIZING A BANK SERVICE CHARGE

August 31. Received bank statement showing August bank service charge, \$8.00. Memorandum No. 3.

GENERAL JOURNAL										PAGE 2	
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT	CREDIT						
16	31	Miscellaneous Expense	M3	8 00							16
17		Cash			8 00						17

1. Write the date.
2. Write the title of the account debited. Record the debit amount.
3. Write the title of the account credited. Record the credit amount.
4. Write the source document number in the Doc. No. column.