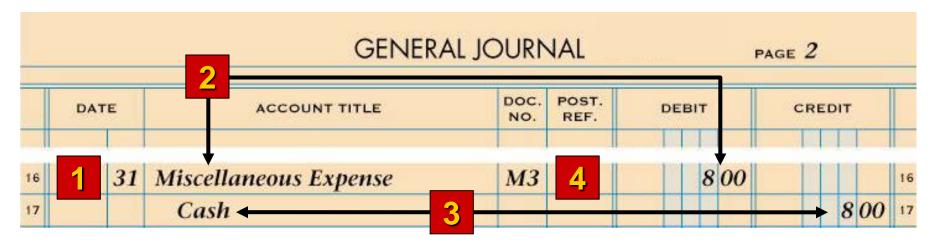


JOURNALIZING A BANK SERVICE CHARGE

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



- 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.