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Recording Transactions into General Journal

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Global Explanation: Journal entry is the method of bookkeeping used to record all the financial transactions of the business. For journal entry (a), equipment is debited by \$85,000 and common stock, additional paid-in capital, note payable, and accounts payable are credited by \$2,000, \$5,000, \$60,000, and \$18,000 respectively to record the purchase of equipment made by the company.

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