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web feb 9 2021 journal entries example journal entries may sound confusing at first but once you get the hang of it recording journal entries will be less intimidating take a look at how it s done below say you paid rent for your business location your rent is 1 500 per month your journal entry would look something like this web may 28 2021 jan 31 paid 5 000 as dividends jan 31 received an electricity bill of 2 470 jan 31 received a telephone bill of 1 494 jan 31 miscellaneous expenses paid during the month totaled 3 470 the following table shows the journal entries for the above transactions web sep 9 2019 example of a closing entry below are examples of closing entries that zero the temporary accounts in the income statement and transfer the balances to the permanent retained earnings account this is done using the income summary account 1 close revenue accounts clear the balance of the revenue account by debiting revenue and web what are the most common types of journals sales 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