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Gather the following as of your start date:

A/R - List all open (unpaid) invoices as of month/day/year.
A/P - List all open (unpaid) vendor bills as of month/day/year
Cash - List all outstanding checks/deposits as of month/day/year
Cash - Have a copy of the bank statement from the month prior to your startup month

In QuickBooks:

Create the following on your Chart of Accounts:

A/R - A/R StartUp - type: Other Current Asset
A/P - A/P StartUp - type: Other Current Liability
Cash - Cash StartUp - type: Bank

Create the following item on your item list:

Type: Other Charge   Name: StartUp A/R   Account: A/R StartUp
Description: StartUp A/R Balance

A/R Beginning Balances: Enter individual open invoices to each customer, one by one. Use original invoice date and original invoice number. The item is the StartUp A/R item. (This method works if you are an Accrual Tax Payer). If you are Cash Basis payer, you need to create all of your open invoices with the original items.

A/P Beginning Balances: Enter individual vendor bills using original bill date, original vendor invoice number. In account field select the A/P StartUp on your Chart of Accounts. (Same instructions as above for Accrual vs. Cash)

Cash Beginning Balances: Enter individual checks to correct payees, original check date and number. In the account field enter the Cash StartUp from you Chart of Accounts

Bank Statement Beginning Balance: Enter a deposit (if positive balance) select bank account and in the account section below enter Cash Clearing Account.

When all of this is done you can then do your J/E as normal except:

1. J/E to A/R will be a debit to the StartUp A/R
2. J/E to A/P will be a credit to the StartUp A/P
3. J/E to cash will be a debit/credit depending to your Cash Clearing balance

All other debit/credit will be as normal (except Sales Tax payable, which I often put as an other current liability for the first month.)