

<b>BANK</b>						Acct # 101
Date	Memo	F	Debit	Credit	Balance	
20xx						
Mar 1		GJ1	18,000.00		Dr	18,000.00
1		GJ1		1,350.00		16,650.00
2		GJ1		2,575.00		14,075.00
8		GJ1	2,250.00			16,325.00
10		GJ1		33.00		16,292.00
18		GJ1	1,125.00			17,417.00
30		GJ1	2,000.00			19,417.00
30		GJ1		995.00		18,422.00
31		GJ1		83.90		18,338.10

<b>OFFICE FURNITURE &amp; EQUIPMENT</b>						Acct # 102
Date	Memo	F	Debit	Credit	Balance	
20xx						
Mar 2		GJ1	2,575.00		Dr	2,575.00
2		GJ1	995.00			3,570.00

<b>A/R MICHAEL BENSON</b>						Acct # 110
Date	Memo	F	Debit	Credit	Balance	
20xx						
Mar 15		GJ1	3,000.00		Dr	3,000.00
30		GJ1		2,000.00		1,000.00

<b>A/P KHAN'S COMPUTER CO.</b>						Acct # 201
Date	Memo	F	Debit	Credit	Balance	
20xx						
Mar 3		GJ1		995.00	Cr	995.00
30		GJ1	995.00			-

<b>CAPITAL, H. BRUIN</b>						Acct # 301
Date	Memo	F	Debit	Credit	Balance	
20xx						
Mar 1		GJ1		18,000.00	Cr	18,000.00

<b>COMMISSION REVENUE</b>						Acct # 401
Date	Memo	F	Debit	Credit	Balance	
20xx						
Mar 8		GJ1		2,250.00	Cr	2,250.00
15		GJ1		3,000.00		5,250.00
18		GJ1		1,125.00		6,375.00

<b>RENT EXPENSE</b>						Acct # 501
Date	Memo	F	Debit	Credit	Balance	
20xx						
Mar 1		GJ1	1,350.00		Dr	1,350.00

<b>OFFICE SUPPLIES EXPENSE</b>						Acct # 503
Date	Memo	F	Debit	Credit	Balance	
20xx						
Mar 10		GJ1	33.00		Dr	33.00

<b>TELEPHONE EXPENSE</b>						Acct # 505
Date	Memo	F	Debit	Credit	Balance	
20xx						
Mar 31		GJ1	83.90		Dr	83.90

### Chapter 3: Exercise 3 continued

<b>BANK</b>						Acct # 101
Date	Memo	F	Debit	Credit	Balance	
20xx						
Feb 1		GJ1	20,000.00		Dr 20,000.00	
3		GJ1	50.00			20,050.00
3		GJ1		2,000.00		18,050.00
5		GJ1	2,380.00			20,430.00
15		GJ1		400.00		20,030.00
23		GJ1	130.00			20,160.00
25		GJ1	3,250.00			23,410.00
26		GJ1		150.00		23,260.00
28		GJ1	200.00			23,460.00
28		GJ1		150.00		23,310.00

<b>A/R EDWARD SMITH</b>						Acct # 105
Date	Memo	F	Debit	Credit	Balance	
20xx						
Feb 3		GJ1	130.00		Dr 130.00	
23		GJ1		130.00		-

<b>A/R JACK SWAIN</b>						Acct # 106
Date	Memo	F	Debit	Credit	Balance	
20xx						
Feb 10		GJ1	1,975.00		Dr 1,975.00	

<b>MOVING VAN</b>						Acct # 112
Date	Memo	F	Debit	Credit	Balance	
20xx						
Feb 1		GJ1	40,000.00		Dr 40,000.00	

<b>OFFICE EQUIPMENT</b>						Acct # 113
Date	Memo	F	Debit	Credit	Balance	
20xx						
Feb 2		GJ1	1,390.00		Dr 1,390.00	

<b>A/P PECKOFF EQUIPMENT</b>						Acct # 201
Date	Memo	F	Debit	Credit	Balance	
20xx						
Feb 2		GJ1		1,390.00	Cr 1,390.00	

<b>BANK LOAN PAYABLE</b>						Acct # 220
Date	Memo	F	Debit	Credit	Balance	
20xx						
Feb 1		GJ1		15,000.00	Cr 15,000.00	

<b>CAPITAL (J. HERTA)</b>						Acct # 301
Date	Memo	F	Debit	Credit	Balance	
20xx						
Feb 1		GJ1		45,000.00	Cr 45,000.00	

<b>MOVING SERVICE REVENUE</b>						Acct # 401
Date	Memo	F	Debit	Credit	Balance	
20xx						
Feb 5		GJ1		2,380.00	Cr 2,380.00	
10		GJ1		1,975.00	4,355.00	
25		GJ1		3,250.00	7,605.00	

**Chapter 3: Exercise 3 continued**

**STORAGE FEES REVENUE**

Acct # 402

Date	Memo	F	Debit	Credit	Balance
20xx Feb 3		GJ1		180.00 Cr	180.00

**INTEREST REVENUE**

Acct # 405

Date	Memo	F	Debit	Credit	Balance
20xx Feb 28		GJ1		200.00 Cr	200.00

**GASOLINE EXPENSE**

Acct # 501

Date	Memo	F	Debit	Credit	Balance
20xx Feb 15		GJ1	400.00		Dr 400.00

**MAINTENANCE EXPENSE**

Acct # 502

Date	Memo	F	Debit	Credit	Balance
20xx Feb 26		GJ1	150.00		Dr 150.00

**RENT EXPENSE**

Acct # 503

Date	Memo	F	Debit	Credit	Balance
20xx Feb 3		GJ1	2,000.00		Dr 2,000.00

**UTILITIES EXPENSE**

Acct # 504

Date	Memo	F	Debit	Credit	Balance
20xx Feb 28		GJ1	150.00		Dr 150.00

**Chapter 3: Exercise 4 continued**

<b>BANK</b>						Acct # 101
Date	Memo	F	Debit	Credit	Balance	
20xx						
Oct 1		GJ1	18,000.00		Dr 18,000.00	
2		GJ1		925.00		17,075.00
2		GJ1		6,900.00		10,175.00
5		GJ1	175.00			10,350.00
12		GJ1	195.00			10,545.00
14		GJ1		3,800.00		6,745.00
17		GJ1	225.00			6,970.00
19		GJ1		185.00		6,785.00
21		GJ1	425.00			7,210.00
23		GJ1	165.00			7,375.00
25		GJ1		27.00		7,348.00
30		GJ1	130.00			7,478.00
30		GJ1		65.00		7,413.00
31		GJ1		2,100.00		5,313.00

<b>A/R S. CANTO</b>						Acct # 110
Date	Memo	F	Debit	Credit	Balance	
20xx						
Oct 7		GJ1	225.00		Dr 225.00	
17		GJ1		225.00		-

<b>A/R JOONI'S DRESS SHOPPE</b>						Acct # 111
Date	Memo	F	Debit	Credit	Balance	
20xx						
Oct 22		GJ1	345.00		Dr 345.00	

<b>A/R ELLEN NASH</b>						Acct # 112
Date	Memo	F	Debit	Credit	Balance	
20xx						
Oct 26		GJ1	145.00		Dr 145.00	

<b>A/R RONALDO AUTO SALES</b>						Acct # 113
Date	Memo	F	Debit	Credit	Balance	
20xx						
Oct 11		GJ1	425.00		Dr 425.00	
21		GJ1		425.00		-

<b>CLEANING EQUIPMENT</b>						Acct # 120
Date	Memo	F	Debit	Credit	Balance	
20xx						
Oct 1		GJ1	8,000.00		Dr 8,000.00	
4		GJ1	3,000.00			11,000.00

<b>STORE FIXTURES</b>						Acct # 130
Date	Memo	F	Debit	Credit	Balance	
20xx						
Oct 1		GJ1	3,000.00		Dr 3,000.00	

<b>DELIVERY EQUIPMENT</b>						Acct # 140
Date	Memo	F	Debit	Credit	Balance	
20xx						
Oct 2		GJ1	16,900.00		Dr 16,900.00	

### Chapter 3: Exercise 4 continued

#### A/P BONDI EQUIP SUPPL Acct # 201

Date	Memo	F	Debit	Credit	Balance
20xx					
Oct 4		GJ1		3,800.00	Cr 3,800.00
14		GJ1	3,800.00		-

#### A/P BRUCE AUTO SALES Acct # 202

Date	Memo	F	Debit	Credit	Balance
20xx					
Oct 2		GJ1		10,000.00	Cr 10,000.00

#### A/P DAILY PRESS Acct # 203

Date	Memo	F	Debit	Credit	Balance
20xx					
Oct 9		GJ1		185.00	Cr 185.00
19		GJ1	185.00		Ø

#### BANK LOAN PAYABLE Acct # 220

Date	Memo	F	Debit	Credit	Balance
20xx					
Oct 1		GJ1		5,000.00	Cr 5,000.00

#### CAPITAL, J. GRADY Acct # 301

Date	Memo	F	Debit	Credit	Balance
20xx					
Oct 1		GJ1		24,000.00	Cr 24,000.00

#### SERVICE REVENUE Acct # 401

Date	Memo	F	Debit	Credit	Balance
20xx					
Oct 5		GJ1		175.00	Cr 175.00
7		GJ1		225.00	400.00
11		GJ1		425.00	825.00
12		GJ1		195.00	1,020.00
22		GJ1		345.00	1,365.00
23		GJ1		165.00	1,530.00
26		GJ1		145.00	1,675.00
30		GJ1		130.00	1,805.00

#### ADVERTISING EXPENSE Acct # 501

Date	Memo	F	Debit	Credit	Balance
20xx					
Oct 9		GJ1	185.00		Dr 185.00

#### CLEANING SUPPL EXPENSE Acct # 502

Date	Memo	F	Debit	Credit	Balance
20xx					
Oct 4		GJ1	800.00		Dr 800.00

#### RENT EXPENSE Acct # 503

Date	Memo	F	Debit	Credit	Balance
20xx					
Oct 2		GJ1	925.00		Dr 925.00

**Chapter 3: Exercise 4 continued**

**SALARIES EXPENSE**

Acct # 504

Date	Memo	F	Debit	Credit	Balance
<sup>20xx</sup> Oct 31		GJ1	2,100.00		
				Dr	2,100.00

**TELEPHONE EXPENSE**

Acct # 505

Date	Memo	F	Debit	Credit	Balance
<sup>20xx</sup> Oct 25		GJ1	27.00		
				Dr	27.00

**UTILITIES EXPENSE**

Acct # 506

Date	Memo	F	Debit	Credit	Balance
<sup>20xx</sup> Oct 30		GJ1	65.00		
				Dr	65.00

**Chapter 3: Exercise 5 continued**

<b>BANK</b>		Acct # 101			
Date	Memo	F	Debit	Credit	Balance
20xx					
May 1		GJ1	35,000.00		Dr 35,000.00
3		GJ1		16,500.00	18,500.00
3		GJ1		145.00	18,355.00
6		GJ1	624.75		18,979.75
7		GJ1		1,600.00	17,379.75
10		GJ1	924.75		18,304.50
15		GJ1		2,450.00	15,854.50
16		GJ1	1,027.50		16,882.00
18		GJ1	35.00		16,917.00
19		GJ1		6,000.00	10,917.00
20		GJ1	946.98		11,863.98
23		GJ1		850.00	11,013.98
23		GJ1	168.45		11,182.43
31		GJ1	20.00		11,202.43

<b>A/R W.A. CROW</b>		Acct # 102			
Date	Memo	F	Debit	Credit	Balance
20xx					
May 9		GJ1	69.95		Dr 69.95
11		GJ1	47.65		117.60
17		GJ1	39.98		157.58
23		GJ1		69.95	87.63
31		GJ1		20.00	67.63

<b>A/R R.G. DRAGOVIC</b>		Acct # 103			
Date	Memo	F	Debit	Credit	Balance
20xx					
May 11		GJ1	63.50		Dr 63.50
17		GJ1	42.40		105.90
23		GJ1		63.50	42.40
25		GJ1	72.98		115.38

<b>A/R W.F. LOBATO</b>		Acct # 104			
Date	Memo	F	Debit	Credit	Balance
20xx					
May 11		GJ1	40.00		Dr 40.00
17		GJ1	53.50		93.50
18		GJ1		35.00	58.50
23		GJ1		35.00	23.50
25		GJ1	44.65		68.15

<b>DELIVERY TRUCK</b>		Acct # 106			
Date	Memo	F	Debit	Credit	Balance
20xx					
May 4		GJ1	12,000.00		Dr 12,000.00

<b>STORE FIXTURES</b>		Acct # 107			
Date	Memo	F	Debit	Credit	Balance
20xx					
May 3		GJ1	16,500.00		Dr 16,500.00

**Chapter 3: Exercise 5 continued**

**A/P CANADA AUTO SALES** Acct # 201

Date	Memo	F	Debit	Credit	Balance
20xx					
May 4		GJ1		12,000.00	Cr 12,000.00
19		GJ1	6,000.00		6,000.00

**A/P DOMINION SHOE CO.** Acct # 202

Date	Memo	F	Debit	Credit	Balance
20xx					
May 5		GJ1		2,450.00	Cr 2,450.00
13		GJ1		1,500.00	3,950.00
15		GJ1	2,450.00		1,500.00
23		GJ1	850.00		650.00

**A/P ROYAL STATIONERY** Acct # 203

Date	Memo	F	Debit	Credit	Balance
20xx					
May 4		GJ1		186.70	Cr 186.70

**CAPITAL, E. MARTIN** Acct # 301

Date	Memo	F	Debit	Credit	Balance
20xx					
May 1		GJ1		35,000.00	Cr 35,000.00

**SALES** Acct # 401

Date	Memo	F	Debit	Credit	Balance
20xx					
May 6		GJ1		624.75	Cr 624.75
9		GJ1		69.95	694.70
10		GJ1		924.75	1,619.45
11		GJ1		151.15	1,770.60
16		GJ1		1,027.50	2,798.10
17		GJ1		135.88	2,933.98
20		GJ1		946.98	3,880.96
25		GJ1		117.63	3,998.59

**PURCHASES** Acct # 501

Date	Memo	F	Debit	Credit	Balance
20xx					
May 5		GJ1	2,450.00		Dr 2,450.00
13		GJ1	1,500.00		3,950.00

**GENERAL EXPENSE** Acct # 502

Date	Memo	F	Debit	Credit	Balance
20xx					
May 3		GJ1	145.00		Dr 145.00

**RENT EXPENSE** Acct # 503

Date	Memo	F	Debit	Credit	Balance
20xx					
May 7		GJ1	1,600.00		Dr 1,600.00

**SUPPLIES EXPENSE** Acct # 504

Date	Memo	F	Debit	Credit	Balance
20xx					
May 4		GJ1	186.70		Dr 186.70