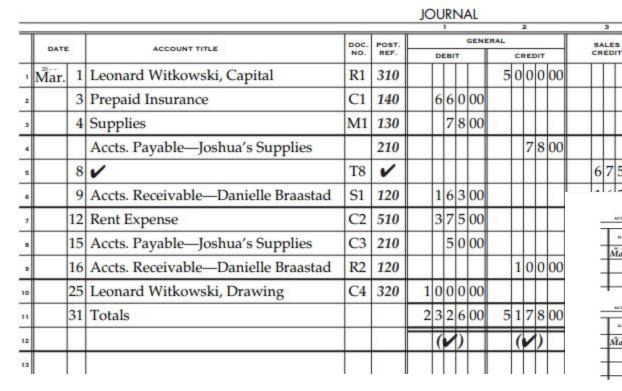
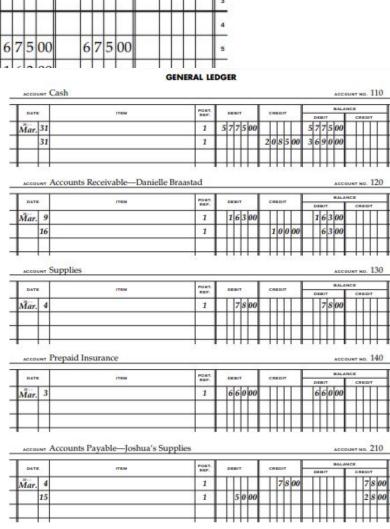
Chapter 4: Journalize- All entries as they happen, in chronological order

				100 00			1					2		- 0		- 2	3				4					5			
П	DATE		ACCOUNT TITLE	DOC.	POST.	GENERAL							SALES				CAS				н								
			ACCOONT TITLE	R1	REF.	DEBIT			_			CREDIT			CREDIT			DEBIT				CR	EDI	т					
Apr. 1		1	Ruth Muldoon, Capital										7	7000		00					7	0	0	0	00				
		2	Supplies	C1			1 2	2 5	00	0															4	2 5	5 0	00	
		5	Supplies	M1			3 0	0	00	0																			
			Accts. Payable—Ron's Supplies				T	T				3 0	0	00		П	T	П			П	П	\exists		П	T	T		
		7	Prepaid Insurance	C2			6 0	0	00	0															6	0	0	00	
		9	Accts. Payable—Ron's Supplies	C3			3 0	0	00	0											П				3	00	0	00	
		12	Rent Expense	C4			9 5	0	00	0	\Box										П		\Box		9	5 0	0	00	
		13	V	T13	~										2	2	00	00	2	2	0	0	00				T		
		14	Accts. Receivable—Lester Dodge	S1			5 2	2 5	00	0						6	2 5	00			П				П		T		
		19	Utilities Expense	C5			1 5	7	00	0											П				1	5 7	70	00	
		20	Accts. Receivable—Lester Dodge	R2			T	T				3 0	0	00				П		3	0	0	00		П	T	T		
		21	Ruth Muldoon, Drawing	C6		1	10	0	00	0										П	П	П		1	4	00	0	00	
		23	Accts. Receivable—Lester Dodge	S2			3 1	1 7	00	0	\exists	T				3	1 7	00		П	П	П	\Box		П	T	T		
		27	Ruth Muldoon, Drawing	C7			7 5	0	00	0		T								П	П				7	5 0	0	00	
		27	Carried Forward		V	5 8	8 2	2 4	00	0	7	60	0	00	3	1	4 2	00	9	5	0	0	00	4	5	8 2	2 0	00	



Chapter 5 Posting to General Ledger



PAGE 1

CREDIT

66000

CASH

DEBIT

500000

Chapter 7 Worksheet - Trial Balance

Encore Music Work Sheet

For Month Ended August 31, 20--

W.			1		2					
ACCOUNT TITLE			7	RI	LANCE					
With Miles		DE	BI	T	pr.	(ED	DIT		
Cash	8	2	7	2	00					
Petty Cash		2	0	0	00					
Accounts Receivable—Kids Time		1	0	0	00					
Accounts Receivable—Learn N Play			2	0	00					
Supplies	4	7	5	1	00					
Prepaid Insurance	1	2	0	0	00					
Accounts Payable—Ling Music Supplies						1	3	6	0	00
Accounts Payable—Sullivan Office Supplies								2	0	00
Barbara Treviño, Capital						10	0	0	0	00
Barbara Treviño, Drawing		6	0	0	00					
Income Summary										
Sales						4	4	1	1	00
Advertising Expense		2	7	3	00		Г			
Insurance Expense										
Miscellaneous Expense			1	0	00					
Rent Expense		2	5	0	00					
Supplies Expense										
Utilities Expense		1	1	5	00					
	15	7	9	1	00	15	7	9	1	00