

	DATE	ACCOUNT TITLE	DOC NO	POST REF	REMARKS	
					DEBIT	CREDIT
	2018					
1	Aug	1 Cash	B1	110	15,000.00	
2		Investor-Queen, Capital		210		15,000.00
3	Aug	1 Rent Expense	C1	210	1,000.00	
4		Cash		110		1,000.00
5	Aug	2 Utilities Expense	C1	180	210.00	
6		Cash		110		210.00
7	Aug	4 Supplies	C3	570	900.00	
8		Cash		110		900.00
9	Aug	4 Prepaid Insurance	C4	510	2,400.00	
10		Cash		110		2,400.00
11	Aug	7 Supplies	M3	570	1,000.00	
12		Accounts Payable-Deleka Supplies		210		1,000.00
13	Aug	11 Petty Cash	C1	110	300.00	
14		Cash		110		300.00
15	Aug	12 Cash	T11	110	950.00	
16		Sales		410		950.00
17	Aug	13 Repair Expense	C6	540	300.00	
18		Cash		110		300.00
19	Aug	13 Miscellaneous Expense	CT	540	80.00	
20		Cash		110		80.00
21	Aug	13 Accounts Receivable - Valley College	B1	140	400.00	
22		Sales		410		400.00
23	Aug	14 Advertising Expense	C8	510	600.00	
24		Cash		110		600.00
25	Aug	15 Investor-Queen, Drawing	CP	310	300.00	
26		Cash		110		300.00
27	Aug	15 Accounts Payable - Deleka Supplies	C10	210	600.00	
28		Cash		110		600.00
29	Aug	15 Accounts Receivable - Southern University	B1	130	810.00	
30		Sales		410		810.00
31	Aug	18 Miscellaneous Expense	C11	540	100.00	
32		Cash		110		100.00

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Answer Key

Kenton E. Ross



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