

P3-3A (a)

Date	Accounts Title	Ref	Debit	Credit
2010			\$	\$
	Accounts Receivable Dr.		2,500	
	Advertising Revenue Cr.			2,500
	Ant Supplies Expense Dr.		2,600	
	Ant Supplies Cr.			2,600
	Insurance Expense Dr.		850	
	Prepaid Insurance Cr.			850
	Depreciation Expense Dr.		6,000	
	Accumulated Depreciation Cr.			6,000
	Interest Expense Dr.		150	
	Interest Payable Cr.			150
	Unearned Advertising Fees Dr.		1,600	
	Advertising Revenue Cr.			1,600
	Salaries Expense Dr.		1,300	
	Salaries Payable Cr.			1,300