Solution:

The journal entries prompted by them are as follows:

	JOURNAL (in thousands of $)			
	Name: Vancouver Computing, Inc.			
Date	Particulars	L.F.	Debit	Credit
(a)	Cash	10	1	
	To Interest Revenue	140		1
	(Being collection of interest from the customer)			
(b)	Insurance Expense	170	4	
	To Pre-paid Insurance	40		4
	(Being expiration of 4 months of 1 year insurance)			
(c)	Depreciation Expense	170	18	
	To Accumulated Depreciation	70A		18
	(Being depreciation recorded for equipment)			
(d)	Wages Expense	160	12	
	To Cash	10		12
	(Being payment of wages to employees)			

Using these journal entries, we can post them to their respective accounts as follows:

Cash	
60	12
1	

Equipment	
120	

Accounts Receivable	
115	

Accounts Payable	
	140

Accumulated Depreciation	
	30
	18

Paid in Capital	
	65

Notes Receivable	
100	

Retained Earnings	
	182

Inventory	
130	

Sales Revenue	
	950

Pre-paid Insurance	
12	4

Accounts Payable	
	140

Cost of Goods Sold	
550	

Miscellaneous Expense	
80	
4	
18	

Wages Expense	
200	
12	

Interest Revenue	
	1

Based on these the trial balance is as follows:

TRIAL BALANCE (in thousands of $)

Name of Account	Debit	Credit
Cash	49	
Equipment	120	
Accounts Receivables	115	
Notes Receivables	100	
Pre-paid Insurance	8	
Inventory	130	
Accumulated Depreciation		48
Accounts Payable		140
Paid-in Capital		65
Retained Earnings		182
Sales Revenue		950
Interest Revenue		1
Cost of Goods Sold	550	
Wages Expense	212	
Miscellaneous Expense	102	
Total	1,386	1,386