Solution:

GENERAL JOURNAL (in \$)

Name: Husker Auto Glass, Inc.

Date	Particulars	L.F.	Debit	Credit
2 January	Cash	L.I.	2,500	Crearc
2010	To Accounts Receivable		2,300	2,500
2010	TO ACCOUNTS RECEIVABLE			2,300
	(Being collection of dues.)			
3 January	Cash		4,200	
2010	To Parts Revenue		,	700
	To Labor Revenue			3,500
	(Being services rendered to customer.)			
3 January	Cost of Parts Used		300	
2010	To Parts Inventory			300
7 January	(Being cost of parts used for service.)		500	
2010	Sundry Expenses To Cash		300	500
2010	10 Casii			300
	(Being paid to lawyer for case.)			
9 January	Parts Inventory		900	
2010	To Accounts Payable			900
	.,			
	(Being acquisition of parts on open			
	account.)		1 222	
_ 11	Salary & Wages Expense		1,000	1 000
January	To Cash			1,000
2010	(Poing payment of calamies & wages)			
13	(Being payment of salaries & wages.) Sundry Expenses		500	
January	To Cash		300	500
2010	10 Casii			300
2010	(Being truck repairment expense.)			
19	Cash		3,600	
January	To Parts Revenue		,	800
2010	To Labor Revenue			2,800
				•
	(Being billing of customer for service			
10	provided.)		500	
19	Cost of Parts Used		500	F00
January	To Parts Inventory			500
2010	(Being cost of parts used.)			
24	Salary & Wages Expense		1,400	
January	To Cash		1,700	1,400
2010	(Being salaries paid.)			1,400
	, J			

27	Accounts Payable	1,500	
January	To Cash	1,500	1,500
2010	10 Casii		1,500
2010	(Being settlement of dues.)		
31	-	1,000	
	Rent Expense	-	
January	Depreciation Expense	800	
2010	Salaries & Wages Expense	800	
	Sundry Expenses	300	
	To Prepaid Rent		1,000
	To Cash		1,100
	To Accumulated Depreciation, T		600
	To Accumulated Depreciation, E		200
	To Meeding Paper Corners, 2		
	(Being transactions added together.)		
31	Parts Revenue	1,500	
January	Labor Revenue	6,300	
2010	To Cost of Parts Used	,	800
	To Rent Expense		1,000
	To Depreciation Expense		800
	· · · · · · · · · · · · · · · · · · ·		
	To Salaries & Wages Expense		3,200
	To Sundry Expenses		1,300
	To Retained Earnings		700
	(Being closing entry, not posted to the ledger yet.)		

Based on the above journal entries & balance sheet of the previous month, we can create T-accounts for the accounts as follows:

Cash			
8,000	500		
2,500	1,000		
4,200	500		
3,600	1,400		
	1,500		
	1,100		

1,500	1,900 900
	900

Accounts Payable

Paid-in	Capital
	20,000

Retained	Earnings
	17,100

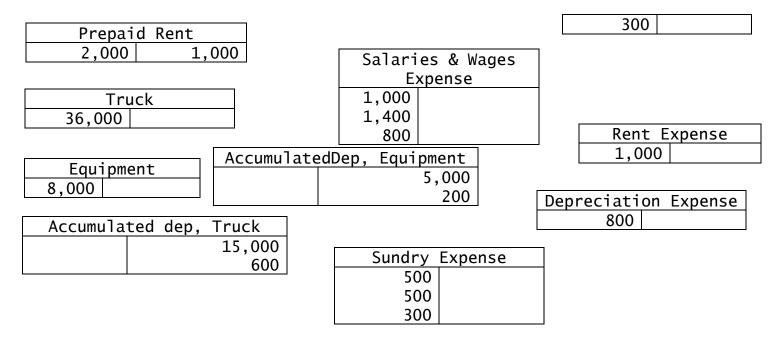
Accounts F	Receivable
3,000	2,500

Parts I	inventory
2,000	300
900	500

Parts	Revenue
	700
	800

Labor Revenue		
	3,500	
	2,800	

Cost	of	Parts	Used
	500	0	



Based on these, the trial balance is given by:

TRIAL BALANCE (in \$)

Debit	Credit
12,300	
500	
2,100	
1,000	
36,000	
8,000	
•	15,600
	5,200
	1,300
	20,000
	17,100
	1,500
	6,300
800	
3,200	
800	
1,300	
1,000	
67,000	67,000
	12,300 500 2,100 1,000 36,000 8,000 8,000 3,200 800 1,300 1,000