

General Journal					Assets		=	Liabilities		Ledger	S/H Equity				Adjusted Trial Balance		
Date	Description	Folio	Debit	Credit	Cash			Bank loan			Share capital		Retained earnings		Accounts	Debit	Credit
Jan					10,000	3,000		2,000	4,000			10,000	10,000		Cash	6200	
1	Cash		10,000		4,000	1,000			7,000				1600		Account receivable	2500	
	Share Capital			10,000	400	2,400			9000				4000		Ppd Insurance	2400	
	Issued shares for cash				7,500	2,000							1500		Equipment	3000	
						7100							700		Truck	8000	
2	Cash		4,000			200							200		Bank loan		9000
	Bank loan			4,000	6200									2000	Account payable		700
	borrowed loan from bank														Unearned revenue		400
2	Equipment		3,000		A/R			A/P							Share capital		10000
	Cash			3,000	2,500				700						Retained earnings		2000
	purchased equipment with cash															22100	22100
3	Tow truck		8,000		Ppd Insur.			Unearned revenue									
	Cash			1,000	2,400				400								
	Bank loan			7,000													
	purchased tow truck on loan																
					Equip												
5	Prepaid Insurance		2400		3,000												
	Cash			2400													
	got 1year insurance																
					Truck												
10	Bank loan		2,000		8,000												
	Cash			2000													
	paid part of bank loan				Assets = 22,100, Liabilities = 10100, Equity = 12000												
15	Cash		400														
	Unearned revenue			400													
	got payment for future repairs																
31	Cash		7,500														
	Accounts receivable		2,500														
	Repairs revenue			10,000													
	part payment for repairs																
31	Rent expense		1,600														
	Salaries		4,000														
	Supplies expense		1,500														
	Cash			7,100													
	Truck operating expense		700														
	Accounts payable			700													
	expenses																
31	Dividend		200														
	Cash			200													
			47800	47800													
Big Dog Carworks Corp.																	
Income Statement																	
for the month ending January 31, 2017																	

