

**Day 10 (Principles of Accounting):**

**Chapter # 3**

**P3.1A**

<u>Date or SL#</u>	<u>Account Title and Explanations</u>	<u>Dr.</u>	<u>Cr.</u>
1	Supplies Expense Supplies	\$900	\$900
2	Utilities Expense Utilities Payable	250	250
3	Insurance Expense Prepaid Insurance	150	150
4	Unearned Service revenue Service Revenue	400	400
5	Salaries Expense Salaries payable	1,104	1,104
6	Depreciation Expense Accumulated Depreciation	190	190
7	Accounts Receivable Service Revenue	1,700	1,700

**P3.2A**

<u>Date or SL#</u>	<u>Account Title and Explanations</u>	<u>Dr.</u>	<u>Cr.</u>
1	Insurance Expense Prepaid Insurance	\$200	\$200
2	Supplies Expense Supplies	1,330	1,330
3	Depreciation expense (Building) Accumulated Depreciation (Building) Depreciation expense (Equipment) Accumulated Depreciation (Equipment)	300  125	300  125
4	Interest Expense Interest Payable	200	200
5	Accounts Receivable Rent Revenue	2,200	2,200
6	Salaries Expense Salaries Payable	750	750