

**Day 07 (Principles of Accounting):**

**Chapter # 2**

Problem P2.2A:

**b. Post to the ledger accounts**

Cash: 101 (Debit)				
Date	Explanation	Debit	Credit	Balance
April 01		\$20,000		\$20,000
02			\$1,500	18,500
11		1,000		19,500
20		2,100		21,600
30			2,800	18,800
30			2,600	16,200

Capital: 400 (Credit)				
Date	Explanation	Debit	Credit	Balance
April 01			\$20,000	\$20,000

Rent Expense: (Debit)				
Date	Explanation	Debit	Credit	Balance
April 02		\$1,500		\$1,500

Supplies: (Debit)				
Date	Explanation	Debit	Credit	Balance
April 03		\$4,000		\$4,00

Accounts Payable (Credit)				
Date	Explanation	Debit	Credit	Balance
April 03			\$4,000	\$4,000
30		\$2,600		1,400

Accounts Receivable: (Debit)				
Date	Explanation	Debit	Credit	Balance
April 10		\$5,100		\$5,100

Service revenue (Credit)				
Date	Explanation	Debit	Credit	Balance
April 10			\$5,100	\$5,100
20			2,100	7,200

Unearned service revenue (Credit)				
Date	Explanation	Debit	Credit	Balance
April 11			\$1,000	\$1,000

Salary Expense (debit)				
Date	Explanation	Debit	Credit	Balance

April 30		\$2,800		\$2,800
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Vera Ernst  
Trial Balance

Particulars	Debit	Credit
Cash	\$16,200	
Capital		\$20,000
Rent Expense	1,500	
Supplies	4,000	
A/P		1,400
A/R	5,100	
Service rev.		7,200
Unearned SR		1,000
Salary Ex.	2,800	
Total	\$29,600	\$29,600