

Ledger Account

(Vera Ernst)

Cash Account

No: 101

Date	Accounts	Ref	Debit (\$)	Credit (\$)	Balance (\$)
April-1	Capital		20,000		20,000
"- 2	Rent Expense			1,500	18,500
"-11	Unearned Service Revenue		1,000		19,500
"-20	Service Revenue		2,100		21,600
"-30	Salary Expense			2,800	18,800
"- 30	Accounts Payable			2,600	16,200
					16,200 (Dr)

Capital Account

No: 301

Date	Accounts	Ref	Debit (\$)	Credit (\$)	Balance (\$)
April-1	Cash			20,000	20,000
					20,000 (Cr)

Rent Expense

No: 729

Date	Accounts	Ref	Debit (\$)	Credit (\$)	Balance (\$)
April-2	Cash		1,500		1,500
					1,500 (Dr)

Accounts Payable**No: 201**

Date	Accounts	Ref	Debit (\$)	Credit (\$)	Balance (\$)
April-3	Supplies			4,000	4,000
"-30	Cash		2,600		1,400
					1,400 (Cr)

Service Revenue**No: 400**

Date	Accounts	Ref	Debit (\$)	Credit (\$)	Balance (\$)
April-10	Accounts Receivable			5,100	5,100
"- 11	Cash			2,100	7,200
					7,200 (Cr)

Unearned Service Revenue**No: 209**

Date	Accounts	Ref	Debit (\$)	Credit (\$)	Balance (\$)
April-11	Cash			1,000	1,000
					1,000 (Cr)

Salary Expense**No: 726**

Date	Accounts	Ref	Debit (\$)	Credit (\$)	Balance (\$)
April 30	Cash		2,800		2,800
					2,800 (Dr)

Accounts Receivable**No: 112**

Date	Accounts	Ref	Debit (\$)	Credit (\$)	Balance (\$)
April-10	Service Revenue		5,100		5,100
					5,100 (Dr)

Supplies**No: 126**

Date	Accounts	Ref	Debit (\$)	Credit (\$)	Balance (\$)
April-3	Accounts Payable		4,000		4,000
					4,000 (Dr)

Trial Balance

Serial No	Accounts	Ref.	Dr (\$)	Cr (\$)
1	Cash		16,200	
2	Capital			20,000
3	Supplies		4,000	
4	Accounts Receivable		5,100	
5	Salary Expense		2,800	
6	Unearned Service Revenue			1,000
7	Service Revenue			7,200
8	Accounts Payable			1,400
9	Rent Expense		1,500	
			<u>29,600</u>	<u>29,600</u>

