|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Date** | **Accounts** | **Ref** | **Debit**  **($)** | **Credit**  **($)** |
| April-1 | Cash Dr  Capital Cr | 101  301 | 20,000 | 20,000 |
| ” - 2 | Rent Expense Dr  Cash Cr | 729  101 | 1,500 | 1,500 |
| ” - 3 | Supplies Dr  Accounts Payable Cr | 126  201 | 4,000 | 4,000 |
| ” - 10 | Accounts receivable Dr  Service Revenue Cr | 112  400 | 5,100 | 5,100 |
| ” -11 | Cash Dr  Unearned Service Revenue Cr | 101  209 | 1,000 | 1,000 |
| ” -20 | Cash Dr  Service Revenue Cr | 101  400 | 2,100 | 2,100 |
| ” - 30 | Salary Expense Dr  Cash Cr | 726  101 | 2,800 | 2,800 |
| ” - 30 | Accounts Payable Dr  Cash Cr | 201  101 | 2,600 | 2,600 |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

