P 3.5 분개

11/8 salaries and wages exp 1,000

Salaries and wages payable 700

Cash 1,700

11/10 Cash 3,620

Unearned service rev 3,620

11/12 Cash 3,100

Service rev 3,100

11/15 Equip 2,000

Account payable 2,000

11/17 Sup 700

Account payable 700

11/20 Account payable 2,700

Cash 2,700

11/22 Rent exp 400

Cash 400

11/25 Salary exp 1,700

Cash 1,700

11/27 Account rec 2,200

Service rev 2,200

11/29 Cash 600

Unearned 600

11/31 Supplies exp 1,100

Supplies 1,100

11/31 Salary exp 350

Salary payable 350

11/31 Depreciation expense 200

Accumulated depreciation 200

11/31 Accounts receivable 1,200

Unearned service rev 1,200

수정한 걸 분개장에 어떻게 옮길까?

시산표는 만들수 있는데…