

SECTION 6.1 EXERCISES (page 180)**Exercise 1, p. 180****GENERAL JOURNAL**

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DATE		PARTICULARS	P.R.	DEBIT	CREDIT
²⁰⁻ Feb.	3	Rent Expense		3 5 0 0 -	
		Bank			3 5 0 0 -
		<i>Paid February's rent; cheque No. 411</i>			
	5	A/P—Western Electric		4 0 0 -	
		Bank			4 0 0 -
		<i>Paid Western Electric on account; cheque No. 412</i>			
	7	Bank		6 7 5 -	
		Repair Revenue			6 7 5 -
		<i>Repair service for cash; sales receipt No. 5689</i>			
	10	T. Castillo, Drawings		2 0 0 0 -	
		Bank			2 0 0 0 -
		<i>Owner withdrew cash; cheque No. 413</i>			
	11	Bank		9 5 0 -	
		A/R—C. Jacobs			9 5 0 -
		<i>Payment of sales invoice No. 5652</i>			
	14	Truck Expense		4 8 5 -	
		Bank			4 8 5 -
		<i>Repaired truck; cheque No. 414</i>			
	17	Light and Heat Expense		3 7 5 -	
		Bank			3 7 5 -
		<i>Paid for utilities; Confirmation No. 22321</i>			
	24	A/R—D. Steiger		1 1 7 5 -	
		Repair Revenue			1 1 7 5 -
		<i>Repair on account; invoice No. 5690</i>			
	28	Wages Expense		2 0 0 0 -	
		Bank			2 0 0 0 -
		<i>February wages; cheque No. 415</i>			

