

SECTION 6.1 EXERCISES (continued)

Exercise 2, p. 181 (continued)

B., C. (continued)

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DATE	PARTICULARS	PR.	DEBIT				CREDIT			
²⁰ Jun. 5	<i>A/R—R. Spooner</i>		6	5	0	-				
	<i>Fees Earned</i>						6	5	0	-
	<i>Legal service on account</i>									
8	<i>A/P—The Stationery Store</i>		1	0	0	0	-			
	<i>Bank</i>						1	0	0	0
	<i>Payment on account</i>									
10	<i>A/R—T. & R. Builders</i>		1	1	0	0	-			
	<i>Fees Earned</i>						1	1	0	0
	<i>Legal service on account</i>									
11	<i>Bank</i>		3	5	0	-				
	<i>A/R—R. Spooner</i>						3	5	0	-
	<i>Received on account</i>									
15	<i>Car Expense</i>		8	0	-					
	<i>Bank</i>						8	0	-	
	<i>Paid for gasoline</i>									
20	<i>Wages Expense</i>		4	5	0	-				
	<i>Bank</i>						4	5	0	-
	<i>Part-time secretarial help</i>									
24	<i>General Expense</i>		6	5	-					
	<i>Bank</i>						6	5	-	
	<i>Paid for postage</i>									
24	<i>Loan Interest Expense</i>		6	0	-					
	<i>Loan Payable</i>		2	6	0	-				
	<i>Bank</i>						3	2	0	-
	<i>Monthly payment</i>									
30	<i>P. Perna, Drawings</i>		4	0	0	-				
	<i>Car Expense</i>		5	0	-					
	<i>Bank</i>						4	5	0	-
	<i>Owner's withdrawal</i>									