## Exercise 7A, p. 220

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DATE  Mar. 2		PARTICULARS	P.R.	DE	EBI	Т						
Mar.	2	A/R—Mountain Distributors		1	9	7	75					
		Fees Revenue		Γ					1	7	5	_
		HST Payable							2	2	8	75
		Sales invoice No. 192										
	4	A/R—Old Fort Trading Co.		3	3	9	_					
		Fees Revenue							3	0	0	_
		HST Payable								3	9	_
		Sales invoice No. 193										
	4	Car Expense		5	1	5	_					
		HST Recoverable			6	6	95					
		Bank							5	8	1	95
		Cheque No. 316 for car repairs										
	6	Utilities Expense		4	6	5	ı					
		HST Recoverable			6	0	45					
		Bank							5	2	5	45
		Cheque No. 317										
	10	Equipment		6	7	5	_					
		HST Recoverable				7	75					
		A/P—C & C Equipment							7	6	2	75
		Metal drawing table; purchase invoice										
		No. 1401										
	10	Art Supplies		2	8	5	_					
		GST Recoverable			$\overline{}$	7	05					
		Bank							3	2	2	05
		Cheque No. 318										

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DATE		PARTICULARS	P.R.		DE	BI"	Т			CR	ED	IT	
Mar.	13	C. Ohashi, Drawings		1	3	5	0	_					
		Bank							1	3	5	0	_
		Cheque No. 319 for personal use										П	
												П	
	14	A/R—Display Design Company			2	8	8	15					
		Fees Revenue								2	5	5	_
		HST Payable									3	3	15
		Sales invoice No. 194										Ш	
												Ш	
	14	Bank			1	5	0	_				Ш	
		A/R—Victor Schilling								1	5	0	_
		Received on account; remittance slip No. 355										Ш	
												Ш	
	17	A/P—C & C Equipment			7	6	2	75				Ш	
		Bank								7	6	2	75
		Cheque No. 320 for purchase invoice No. 1401										Ш	
												Ш	
	19	A/R—Scoville Sales			2	6	5	55				Ш	
		Fees Revenue								2	3	5	_
		HST Payable									3	0	55
		Sales invoice No. 195											
	20	Rent Expense		1	6	7	5	_					
		HST Recoverable			2	1	7	75				Ш	
		Bank							1	8	9	2	75
		Cheque No. 321										Ш	
												Ш	
	23	Equipment			2	1	5	_				Ш	
		HST Recoverable				2	7	95					
		A/P—Loughery's Limited								2	4	2	95
		Drafting and artist's equipment;											
		invoice No. 634											

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DATE		PARTICULARS	P.R.		DE	EBI	Т		CREDIT						
Mar. 20-	25	Telephone Expense		1		2	8	50							
		HST Recoverable				1	6	71							
		Bank								1	4	5	21		
		Electronic payment; confirmation No. 56255									Ц	$\perp$			
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	27	Car Expense		2	4	7	1	40			Ц	$\dashv$	_		
<u> </u>		HST Recoverable			3	2	1	28			Ц	$\dashv$	_		
<u> </u>		A/P—Roger's Body Shop							2	7	9	2	68		
		Invoice No. 3375 for repairs after accident										$\dashv$	_		
											Щ	$\dashv$	_		
	31	Bank			3	0	0	_			$\square$	$\dashv$	_		
		A/R—Old Fort Trading Co.								3	0	0	_		
		Remittance slip No. 356									$\sqcup$	$\dashv$	_		
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