

GENERAL JOURNAL

PAGE 1

DATE		PARTICULARS	P.R.	DEBIT					CREDIT					
Mar. 20-	31	Bank	101	4	0	0	0	-						
		A/R—Jim Shearer	105	1	0	0	0	-						
		Supplies	120		2	0	0	-						
		Office Equipment	150	2	0	0	0	-						
		A/P—Elite Equipment	201						1	0	0	0	-	
		A/P—Legal Publishers	205							5	0	0	-	
		Bank Loan	220						3	0	0	0	-	
		Sheila McFarlane, Capital	301						2	7	0	0	-	
Apr.	2	Bank	101		6	0	0	-						
		A/R—Jim Shearer	105							6	0	0	-	
	3	A/P—Elite Equipment	201		4	0	0	-						
		Bank	101							4	0	0	-	
	5	Bank	101		2	5	0	-						
		Fees Earned	401							2	5	0	-	
	15	Sheila McFarlane, Drawings	302		2	0	0	-						
		Bank	101							2	0	0	-	
	20	Bank	101		2	0	0	0	-					
		Bank Loan	220							2	0	0	0	-
	25	Repairs Expense	501			5	0	-						
		Bank	101								5	0	-	
	26	Bank	101		2	5	0	-						
		Sheila MacFarlane, Capital	301		1	7	0	-						
		Office Equipment	150							4	2	0	-	
	30	A/P—Legal Publishers	205		5	0	0	-						
		Bank	101							5	0	0	-	

LEDGER

ACCOUNT Bank

NO. 101

DATE	PARTICULARS	P.R.	DEBIT	CREDIT	Dr/Cr	BALANCE
Mar. 20- 31		J1	4 0 0 0 -		Dr	4 0 0 0 -
Apr. 2		J1	6 0 0 0 -		Dr	4 6 0 0 -
3		J1		4 0 0 0 -	Dr	4 2 0 0 -
5		J1	2 5 0 0 -		Dr	4 4 5 0 -
15		J1		2 0 0 0 -	Dr	4 2 5 0 -
20		J1	2 0 0 0 0 -		Dr	6 2 5 0 0 -
25		J2		5 0 0 0 -	Dr	6 2 0 0 0 -
26		J2	2 5 0 0 0 -		Dr	6 4 5 0 0 -
30		J2		5 0 0 0 0 -	Dr	5 9 5 0 0 -

ACCOUNT A/R—Jim Shearer

NO. 105

DATE	PARTICULARS	P.R.	DEBIT	CREDIT	Dr/Cr	BALANCE
Mar. 20- 31		J1	1 0 0 0 0 -		Dr	1 0 0 0 0 -
Apr. 2		J1		6 0 0 0 0 -	Dr	4 0 0 0 0 -

ACCOUNT Supplies

NO. 120

DATE	PARTICULARS	P.R.	DEBIT	CREDIT	Dr/Cr	BALANCE
Mar. 20- 31		J1	2 0 0 0 0 -		Dr	2 0 0 0 0 -

ACCOUNT Office Equipment

NO. 150

DATE	PARTICULARS	P.R.	DEBIT	CREDIT	Dr/Cr	BALANCE
Mar. 20- 31		J1	2 0 0 0 0 -		Dr	2 0 0 0 0 -
Apr. 26		J2		4 2 0 0 0 -	Dr	1 5 8 0 0 -

ACCOUNT A/P—Elite Equipment

NO. 201

DATE	PARTICULARS	P.R.	DEBIT	CREDIT	Dr/Cr	BALANCE
Mar. 20- 31		J1		1 0 0 0 0 -	Cr	1 0 0 0 0 -
Apr. 3		J1	4 0 0 0 0 -		Cr	6 0 0 0 0 -

ACCOUNT A/P—Legal Publishers

NO. 205

DATE	PARTICULARS	P.R.	DEBIT	CREDIT	Dr/Cr	BALANCE
Mar. 20- 31		J1		5 0 0 0 0 -	Cr	5 0 0 0 0 -
Apr. 30		J2	5 0 0 0 0 -			0 0 0 0 0 -

ACCOUNT Bank Loan

NO. 220

DATE	PARTICULARS	P.R.	DEBIT	CREDIT	Dr/Cr	BALANCE
Mar. 20- 31		J1		3 0 0 0 0 -	Cr	3 0 0 0 0 -
Apr. 20		J1		2 0 0 0 0 -	Cr	5 0 0 0 0 -

ACCOUNT Sheila McFarlane, Capital

NO. 301

DATE	PARTICULARS	P.R.	DEBIT	CREDIT	Dr/Cr	BALANCE
Mar. 20- 31		J1		2 7 0 0 -	Cr	2 7 0 0 -
Apr. 26		J2	1 7 0 -		Cr	2 5 3 0 -

ACCOUNT Sheila McFarlane, Drawings

NO. 302

DATE	PARTICULARS	P.R.	DEBIT	CREDIT	Dr/Cr	BALANCE
Apr. 20- 15		J1	2 0 0 -		Dr	2 0 0 -

ACCOUNT Fees Earned

NO. 401

DATE	PARTICULARS	P.R.	DEBIT	CREDIT	Dr/Cr	BALANCE
Apr. 20- 5		J1		2 5 0 -	Cr	2 5 0 -

ACCOUNT Repairs Expense

NO. 501

DATE	PARTICULARS	P.R.	DEBIT	CREDIT	Dr/Cr	BALANCE
Apr. 20- 25		J2	5 0 -		Dr	5 0 -