

1. Post the journal entries in the ledger accounts below for Sheila McFarlane, a lawyer, and take off a trial balance. Tax accounts are not included.

GENERAL JOURNAL

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

ACCOUNT **Sheila McFarlane, Capital**

NO. 301

DATE	PARTICULARS	P.R.	DEBIT	CREDIT	Dr/Cr	BALANCE

ACCOUNT **Sheila McFarlane, Drawings**

NO. 302

DATE	PARTICULARS	P.R.	DEBIT	CREDIT	Dr/Cr	BALANCE

ACCOUNT **Fees Earned**

NO. 401

DATE	PARTICULARS	P.R.	DEBIT	CREDIT	Dr/Cr	BALANCE

ACCOUNT **Repairs Expense**

NO. 501

DATE	PARTICULARS	P.R.	DEBIT	CREDIT	Dr/Cr	BALANCE