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

PAGE 1

	GLINERAL JOURNAL						PAGE						
DATE		PARTICULARS	P.R.	D	ΕB	IT		(CREDIT				
Mar. 20-	31	Bank		4 C	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		_	
		Sheila McFarlane, Capital						2	7	0		_	
Apr.	2	Bank		6	0	0	_						
, (51.		A/R—Jim Shearer				Ĭ			6	0	0	_	
	2	A/P—Elite Equipment		4	0	0	_						
	3	Bank		4	. 0	U	_		4	0	0		
		Dalik							4	U	U	_	
	5	Bank		2	5	0	_						
		Fees Earned							2	5	0	-	
	15	Sheila McFarlane, Drawings		2	2 0	0	_						
		Bank							2	0	0	-	
	20	Bank		2 0	0	0	_						
		Bank Loan						2	0	0	0	-	
	25	Repairs Expense			5	0	_						
		Bank			Ĭ	Ĭ				5	0	_	
	26	Bank		2	5	0	_						
		Sheila MacFarlane, Capital		1			_				T		
		Office Equipment							4	2	0	-	
	30	A/P—Legal Publishers		5	0	0	_				1		
		Bank							5	0	0	_	

LEDGER

DATE	PARTICULARS	P.R.	DEBIT	CREDIT	Dr/Cr	BALANCE
]	
					1	
					-	
					+	
CCOUNT	A/R—Jim Shearer	<u>'</u>		u-	· I	NO.
DATE	PARTICULARS	P.R.	DEBIT	CREDIT	Dr/Cr	BALANCE
COUNT	Supplies					NO
COON	Supplies				T	NO.
DATE	PARTICULARS	P.R.	DEBIT	CREDIT	Dr/Cr	BALANC
1 1						
	Com - Fi-mant					
CCOUNT	Office Equipment			<u> </u>	 	NO.
CCOUNT	Office Equipment PARTICULARS	P.R.	DEBIT	CREDIT	Dr/Cr	NO.
		P.R.	DEBIT	CREDIT	Dr/Cr	
		P.R.	DEBIT	CREDIT	Dr/Cr	
		P.R.	DEBIT	CREDIT	Dr/Cr	
DATE	PARTICULARS		DEBIT	CREDIT	Dr/Cr	BALANC
DATE			DEBIT	CREDIT	Dr/Cr	
DATE	PARTICULARS		DEBIT	CREDIT	Dr/Cr	BALANC
DATE	PARTICULARS A/P—Elite Equipmen	t				BALANC NO.
DATE	PARTICULARS A/P—Elite Equipmen	t				BALANC NO.
DATE	PARTICULARS A/P—Elite Equipmen	t				BALANC NO.
CCOUNT	PARTICULARS A/P—Elite Equipmen PARTICULARS	t P.R.				NO. BALANC
CCOUNT	PARTICULARS A/P—Elite Equipmen PARTICULARS A/P—Legal Publisher	t P.R.	DEBIT	CREDIT	Dr/Cr	NO. BALANC NO.
CCOUNT	PARTICULARS A/P—Elite Equipmen PARTICULARS	t P.R.				NO.
CCOUNT	PARTICULARS A/P—Elite Equipmen PARTICULARS A/P—Legal Publisher	t P.R.	DEBIT	CREDIT	Dr/Cr	NO. BALANC NO.
CCOUNT	PARTICULARS A/P—Elite Equipmen PARTICULARS A/P—Legal Publisher	t P.R.	DEBIT	CREDIT	Dr/Cr	NO.
CCOUNT	PARTICULARS A/P—Elite Equipmen PARTICULARS A/P—Legal Publisher	t P.R.	DEBIT	CREDIT	Dr/Cr	NO.
DATE CCOUNT DATE CCOUNT DATE	PARTICULARS A/P—Elite Equipmen PARTICULARS A/P—Legal Publisher	t P.R.	DEBIT	CREDIT	Dr/Cr	NO. BALANC NO. BALANC
DATE CCOUNT DATE CCOUNT DATE	PARTICULARS A/P—Elite Equipmen PARTICULARS A/P—Legal Publisher PARTICULARS	t P.R.	DEBIT	CREDIT	Dr/Cr	NO.

ACCOUNT	Sheila McFarlane, Capital No. 301										
DATE	TE PARTICULARS		DEBIT	CREDIT	Dr/Cr	BALANCE					
	I .		<u> </u>								
ACCOUNT	Sheila McFarlane, Drawi	ngs				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											N	0.	501		
DATE	PARTICULARS	P.R.	DEBIT				CREDIT			Dr/Cr	BALANCE		Ξ			
				П	T								П	П	П	