Question 6A, page 218 Answers

Exercise 6A, p. 218

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DATE		PARTICULARS	P.R.	DEBIT	CREDIT
20- Oct.	2	Bank		1 7 2 33	
		Rental Revenue			1 5 2 50
		HST Payable			1 9 83
		Cash sales slip No. 409			
	4	A/R—G. Fairbridge		5 5 0 88	
		Rental Revenue			4 8 7 50
		HST Payable			6 3 38
		Sales invoice No. 410			
	5	Rental Tools and Equipment		3 1 5 –	
		HST Recoverable		4 0 95	
		A/P—Vulcan Machinery			3 5 5 95
		Hydraulic jack; purchase invoice No. 3062			
	8	A/P—Fair Supply Company		2 1 5 90	
		Bank			2 1 5 90
		Cheque No. 1475 on account			
	9	Bank		2 8 8 26	
		Rental Revenue			2 5 5 10
		HST Payable			3 3 16
		Cash sales slip No. 411			
	11	Bank		4 0 2 20	
		A/R—P. Mathers			4 0 2 20
		Received on account; remittance slip No. 182			
	15	Utilities Expense		1 7 2 –	
		HST Recoverable		2 2 38	
		Bank			1 9 4 36
		Cheque No. 1476			

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DATE		PARTICULARS	P.R.	DEBIT	CREDIT
20– Oct.	*17*	*Wages Expense*		*2 5 1 2 –*	
		Bank			*2 1 5 2 –*
		Cheque No. 1477			
	17	*Bank*		*1 0 1 7 –*	
		Rental Revenue			*9 0 0 –*
		HST Payable			*1 1 7 –*
		Cash sales slip No. 412			
	18	*F. Mazur, Drawings*		*1 3 5 0 –*	
		Bank			*1 3 5 0 –*
		Cheque No. 1478 for personal use			
	22	*Delivery Expense*		*2 0 9 –*	
		HST Recoverable		*2 7 17*	
		A/P—Husky Repairs			*2 3 6 17*
		Maintenance on the delivery truck			
	24	*Bank Charges Expense*		*4 2 50*	
		Bank			*4 2 50*
		Debit memo for service charge			
	29	*HST Payable*		*8 5 2 –*	
		HST Recoverable			*3 4 0 –*
		Bank			*5 1 2 –*
		Cheque No. 1479 to the Receiver General			
		for GST remittance			