

## Question 7, page 220

**7A. HST** Cheri Ohashi is in business as a commercial artist. The accounts for her business are as follows:

Bank	HST Payable	Utilities Expense
A/R – various debtors	HST Recoverable	Miscellaneous Expense
Art Supplies	C. Ohashi, Capital	Rent Expense
Equipment	C. Ohashi, Drawings	Telephone Expense
Automobile	Fees Revenue	
A/P – various creditors	Car Expense	

**Journalize the following transactions in the two-column general journal in your Workbook. Calculate and add the HST whenever needed. The rate of HST is 13%. The next page number in the journal is 36.**

### TRANSACTIONS

#### March

- 3 *Sales Invoice*  
No. 192, to Mountain Distributors, \$175.00 plus tax.
- 4 *Sales Invoice*  
No. 193, to Old Fort Trading Co., \$300.00 plus tax.
- 4 *Cheque Copy*  
No. 316, to Central Garage for the cash payment for repairs to the business automobile, \$515.00 plus tax.
- 6 *Cheque Copy*  
No. 317, to Twin City Hydro for cash payment of the monthly hydro bill, \$465.00 plus tax.
- 10 *Purchase Invoice*  
From C. & C. Equipment, No. 1401, for one large metal drawing table, \$675.00 plus tax.
- 10 *Cheque Copy*  
No. 318, to Dejavu Art Supply for the cash payment for artist's supplies, \$285.00 plus tax.
- 13 *Cheque Copy*  
No. 319, to the owner for her personal use, \$1350.00.
- 14 *Sales Invoice*  
No. 194, to Display Design Company, \$255.00 plus tax.
- 14 *Cash Receipt*  
Remittance Slip No. 355, from Victor Schilling on account, \$150.00.

- 17 *Cheque Copy*  
No. 320, to C. & C. Equipment, for full payment of the purchase made on March 10.
- 19 *Sales Invoice*  
No. 195, to Scoville Sales, \$235.00 plus tax.
- 20 *Cheque Copy*  
No. 321, to Fleming Properties, for the office rent for the month, \$1675.00 plus tax.
- 23 *Purchase Invoice*  
From Loughery's Limited, No. 634, for drafting and artist's equipment, \$215.00 plus tax.
- 25 *Bank Confirmation Number*  
No. 56255, to Twin City Telephone, for electronic payment of the monthly telephone bill, \$128.50 plus tax.
- 27 *Purchase Invoice*  
No. 3375, from Roger's Body Shop, for repairs to the business automobile after an accident, \$2471.40 plus tax.
- 31 *Cash Receipt*  
Remittance Slip 356, from Old Fort Trading Co. on account, \$300.00.