

E 3-9  
ACC 290

Oct. 1	Cash .....	30,000	
	Common Stock.....		30,000
2	Salaries Expense.....	42,000	
	Salaries Payable.....		42,000
3	Accounts payable .....	4,600	
	Office Equipment .....		4,600
6	Unpaid Revenue .....	10,800	
	Accounts Receivable .....		10,800
10	Cash.....	140	
	Service revenue.....		140
27	Accounts payable .....		700
	Office Equipment .....	700	
30	Salaries Expense.....		3,500
	Salaries Payable.....	3,500	

Cash

DEBITS: 10/1 - 30,000, 10/10 -140  
 CREDITS: N/A  
 BAL: 10/31 - 30,140

Common Stock

DEBITS: N/A  
 CREDITS: 10/2 - 30,000  
 BAL: 10/31 - 30,000

Salaries Expense

DEBITS: 10/2- 42,000  
 CREDITS: 10/30 - 3500  
 BAL: 10/31 - 36,650

Salaries Payable

DEBITS: 10/30 - 3500  
 CREDITS: 10/2- 42,000  
 BAL: 10/31 - 36.650

Accounts Payable

DEBITS: 10/3 - 700  
 CREDITS: 10/3 - 4,600  
 BAL: 10/31 - 4600

Service revenue

DEBITS: NA  
 CREDITS: 10 /10 - 140  
 BAL: 10/31 - 140

Office Equipment

DEBITS: 10/27 - 700  
 CREDITS: 10 /3 - 4,600  
 BAL: 10/31 - 3,900

Unpaid Revenue

DEBITS: 10/6 - 10,800  
 CREDITS: NA  
 BAL: 10/31 - 10,800

Accounts Receivable

DEBITS: N/A  
 CREDITS: 10/6 - 10,800  
 BAL: 10/31 - 10,800

<u>TRIAL BALANCE SHEET</u>	<u>DEBIT / CREDIT</u>	
CASH		\$30140
COMMON STOCK		30000
SALARIES EXPENSE	36650	
SALARIES PAYABLE		36650
ACCOUNTS RECEIVABLE		10800
UNPAID REVENUE	10800	
EQUIPMENT		3900
ACCT. PAYABLE	3900	
SERVICE REVENUE		140
	\$81,490	\$81,490