

P4-2A

ACC 290

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General Journal

<u>Date</u>	<u>Account Titles and Explanation</u>	<u>Debit</u>	<u>Credit</u>
Jun. 30	Depreciation Expense	250	
	Depreciation Equipment		250
30	Supplies		1280

	Supply Expense	1280	
30	Service Revenue		4100
	Unearned Revenue	4100	
30	Salaries Expense		1,250
	Salary Payable (Paid Monthly)	1,250	
30	Utilities Payable		180
	Utility Expense	180	
30	Accounts Receivable	3500	
	Service Revenue		3500

Jun 30
 Debit: Supply Expense - 1280
 Credit: Supplies (2000-720) - 1280
 (To Record Unused Supplies)

Jun 30
 Debit: Utilities Expense - 180
 Credit: Utility Payable - 180
 (To Record Unpaid utility)

Jun 30
 Debit: Unearned Revenue - 4100
 Credit: Service revenue - 4100
 (To Record Unearned revenue)

Jun 30
 Debit: Salary Expense - 1250
 Credit: Salaries Payable - 1250
 (To Record Accrued Salary)

Jun 30
 Debit: - Accounts Receivable - 3500
 Credit: Service Revenue - 3500
 (To Record Accrued Salary)

Jun 30
 Debit: Depreciation Expense - 250
 Credit: Accumulative Depreciation - Equipment - 250

Trial Balance Sheet

Balance Before

Balance Before

	Adjustments		Adjustments	
	Debit	Credit	Debit	Credit
Cash	6850		6850	
Prepaid Insurance	2640		2640	
Accounts Receivable		7000		10500
Supplies		2000		720
Office Equipment		15000		15000
Acc. Depreciation equipment				250
			Depreciation Expense	250
Accounts Payable			4540	4540
Unearned Service Revenue			5200	1100
Common Stock			21750	21750
Service Revenue		8000		15600
Salaries Expense		4000		5250
Salaries Payable				1250
Utilities Payable				180
Utilities Expense				180
Supplies Expense				1280
Rent Expense				2000
<u>2000</u>				
	\$39,490	\$39,490	44,670	44,670