

Name _____ Date _____

ANSWERS TO CHAPTER 7 REVIEW EXERCISES (cont.)

Exercise 7, p. 240 Comprehensive Exercise

A., B.

GENERAL JOURNAL

PAGE 1

DATE		PARTICULARS	P.R.	DEBIT					CREDIT				
20— Aug.	31	Bank	101	2	0	0	0	—					
		Supplies	120	1	4	5	0	—					
		Equipment	125	14	7	3	2	—					
		Automobiles	130	28	9	5	7	—					
		Bank Loan	201						20	0	0	0	—
		Pat Schelling, Capital	301						27	1	3	9	—
		Opening entry											
Sep.	1	Rent Expense	520		9	0	0	—					
		GST Recoverable	225		6	3	—						
		Bank	101						9	6	3	—	
		Rent for month											
	3	Supplies	120		2	3	5	—					
		GST Recoverable	225			1	6	45					
		A/P — Home Hardware	213						2	5	1	45	
		Supplies on account											
	5	A/R — W.J. Thompson	117		4	0	2	5	—				
		Service Revenue	401						3	5	0	0	—
		GST Payable	220						2	4	5	—	
		PST Payable	230						2	8	0	—	
		Service rendered on account											
	5	A/R — L. Pero	111		2	3	0	0	—				
		Service Revenue	401						2	0	0	0	—
		GST Payable	220						1	4	0	—	
		PST Payable	230						1	6	0	—	
		Service rendered on account											

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