

baf_2012_entries01		General Journal				Page:
	Date 2006	Particulars	P.R.	Debit	Credit	
<i>If your teacher's name is not Mr. Boulton, then this exercise has been stolen.</i>						
1	July	5 Advertising Expense	601	970.00		1
2		HST Recoverable	206	126.10		2
3		Cash	101		1,096.10	3
4						4
5						5
6						6
7		6 Office Equipment	140	9,600.00		7
8		HST Recoverable	206	1,248.00		8
9		Cash	101		10,848.00	9
10						10
11						11
12						12
13		7 Fees Earned	401	850.00		13
14		HST Payable	205	110.50		14
15		Accounts Payable	201		960.50	15
16						16
17						17
18						18
19		8 Loan Payable	210	1,000.00		19
20		Cash	101		1,000.00	20
21						21
22						22
23						23
24						24
25		9 E. Logan, Drawings	305	248.60		25
26		Cash	101		248.60	26
27						27
28						28
29						29
30						30
31		10 Accounts Receivable	105	452.00		31
32		HST Payable	205		52.00	32
33		Fees Earned	401		400.00	33
34						34
35						35
36						36
37		11 Accounts Payable	201	242.95		37
38		HST Recoverable	206		27.95	38
39		Automobile Expense	602		215.00	39
40						40
41						41
42						42

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<i>If your teacher's name is not Mr. Boulton, then this exercise has been stolen.</i>						
43	July	12	Accounts Receivable	105	1,261.00	43
44			Loss on Sale of Assets	625	163.62	44
45			Acc. Amort. - Furniture	137	1,450.00	45
46			Amort. Expense - Furnitu	610	25.38	46
47			Office Furniture	135		47
48					2,900.00	48
49		13	Fees Earned	401	1,060.00	49
50			HST Payable	205	137.80	50
51			Cash	101		51
52					1,197.80	52
53						53
54						54
55		14	Office Furniture	135	7,600.00	55
56			HST Recoverable	206	988.00	56
57			Accounts Payable	201		57
58					8,588.00	58
59						59
60						60
61		15	Accounts Payable	201	850.00	61
62			Purchase Discounts	640		62
63			Cash	101		63
64					17.00	64
65					833.00	65
66						66
67		16	Accounts Receivable	105	80.00	67
68			Loss on Sale of Assets	625	21.40	68
69			Acc. Amort. - Equipment	141	296.00	69
70			Amort. Expense - Equiprr	611	2.60	70
71			Office Equipment	140		71
72					400.00	72
73		17	Maintenance Expense	630	270.00	73
74			HST Recoverable	206	35.10	74
75			Cash	101		75
76					305.10	76
77						77
78						78
79		18	Accounts Receivable	105	1,656.00	79
80			Loss on Sale of Assets	625	702.00	80
81			Acc. Amort. - Furniture	137	7,200.00	81
82			Amort. Expense - Furnitu	610	42.00	82
83			Office Furniture	135		83
84					9,600.00	84