

|     | Date |    | Description                       | post.<br>ref. | Debit    | Credit   |
|-----|------|----|-----------------------------------|---------------|----------|----------|
| 1.  | 20   | 19 |                                   |               |          |          |
| 2.  | Jan. | 1  | Cash In Bank                      |               | \$12,000 |          |
| 3.  |      |    | Regina Delgado, Capital           |               |          | \$12,000 |
| 4.  |      |    | Memorandum 41                     |               |          |          |
| 5.  | Jan. | 5  | Office Furniture                  |               | \$5,000  |          |
| 6.  |      |    | Accts. Pay.OBrians Office Supply  |               |          | \$5,000  |
| 7.  |      |    | Invoice 1632                      |               |          |          |
| 8.  | Jan. | 8  | Cash in Bank                      |               | \$1,600  |          |
| 9.  |      |    | Wash Revenue                      |               |          | \$1,600  |
| 10. |      |    | Receipt 101                       |               |          |          |
| 11. | Jan. | 10 | Advertising Expense               |               | \$75     |          |
| 12. |      |    | Cash in Bank                      |               |          | \$75     |
| 13. |      |    | Check 301                         |               |          |          |
| 14. | Jan. | 13 | Regina Delgado, Withdrawals       |               | \$900    |          |
| 15. |      |    | Cash in Bank                      |               |          | \$900    |
| 16. |      |    | Check 302                         |               |          |          |
| 17. | Jan. | 17 | Accts. Rec. Valley Auto           |               | \$400    |          |
| 18. |      |    | Interior Detailing Revenue        |               |          | \$400    |
| 19. |      |    | Invoice 102                       |               |          |          |
| 20. | Jan. | 18 | Accts. Pay.OBrians Office Supply  |               | \$2,500  |          |
| 21. |      |    | Cash in Bank                      |               |          | \$2,500  |
| 22. |      |    | Check 303                         |               |          |          |
| 23. | Jan. | 20 | Office Equipment                  |               | \$350    |          |
| 24. |      |    | Regina Delgado, Capital           |               |          | \$350    |
| 25. |      |    | Memorandum 42                     |               |          |          |
| 26. | Jan. | 22 | Rent Expense                      |               | \$600    |          |
| 27. |      |    | Cash in Bank                      |               |          | \$600    |
| 28. |      |    | Check 312                         |               |          |          |
| 29. | Jan. | 24 | Car Wash Equipment                |               | \$1,500  |          |
| 30. |      |    | Accts. Pay. Allen Vacuum Systems  |               |          | \$1,500  |
| 31. |      |    | Invoice 312                       |               |          |          |
| 32. | Jan. | 26 | Cash In Bank                      |               | \$400    |          |
| 33. |      |    | Accts. Rec. Valley Auto           |               |          | \$400    |
| 34. |      |    | Receipt 102                       |               |          |          |
| 35. | Jan. | 30 | Accts. Pay. OBrians Office Supply |               | \$2,500  |          |
| 36. |      |    | Cash in Bank                      |               |          | \$2,500  |
| 37. |      |    | Check 305                         |               |          |          |

# Glencoe Accounting First Year Course 5 Edition

**RS Peters**



**Glencoe Accounting First Year Course 5 Edition:**

## Unveiling the Magic of Words: A Review of "**Glencoe Accounting First Year Course 5 Edition**"

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