

STUDENTS:
Click on star for more solution maps



1) **POST THE TRANSACTIONS FROM THE KEY WORDS SECTION LIKE THIS:**

CASH

1) 24,000	2) 3,000
9) 8,000	5) 3,000
16) 3,000	6) 4,000
	8) 7,000
	10) 225
	11) 180
	13) 2,000
	14) 7,500

Balance: \$8,095 Debit

PREPAID INSURANCE

14) 7,500	
-----------	--

Balance: \$7,500 Debit

EQUIPMENT

1) 55,000	
4) 95,000	

Balance: \$150,000 Debit

ACCOUNTS RECEIVABLE

7) 8,000	9) 8,000
12) 5,500	

Balance: \$5,500 Debit

SUPPLIES

2) 3,000	
3) 4,000	

Balance: \$7,000 Debit

VEHICLES

1) 2,000	
15) 8,000	

Balance: \$28,000 Debit

A =



MORE POSTINGS

L

ACCOUNTS PAYABLE

6)	4,000	3)	4,000
		4)	95,000

Balance: \$95,000 Cr.

UNEARNED REVENUE

		16)	3,000
--	--	-----	-------

Balance: \$3,000 Cr.

+

WITHDRAWALS

11)	180		
13)	2,000		

Balance: \$2,180 Dr.

CAPITAL

		1)	99,000
		15)	8,000

Balance: \$107,000 Cr.

E

**NET
INCOME**

=

\$3,275

REVENUE

		7)	8,000
		12)	5,500

Balance: \$13,500 Cr.

SALARY EXPENSE

5)	3,000		
----	-------	--	--

Balance: \$3,000 Dr.

RENT EXPENSE

8)	7,000		
----	-------	--	--

Balance: \$7,000 Dr.

UTILITIES EXPENSE

10)	225		
-----	-----	--	--

Balance: \$225 Dr.

THESE BALANCES = UNADJUSTED TRIAL BALANCE

THE WORKSHEET START POINT