

Chapter 2 – Practice Exercises Solution Manual

E2-28B

Journal				
DATE		ACCOUNT TITLES AND EXPLANATION	DEBIT	CREDIT
Mar. 6		<i>Cash</i>	54,000	
		Share capital.....		54,000
		Issued ordinary shares to owner.		
9		<i>Land</i>	21,000	
		<i>Cash</i>		21,000
		Purchased land.		
12		<i>Medical Supplies</i>	3,200	
		Accounts Payable.....		3,200
		Purchased supplies on account.		
15		Not a transaction of the business.		
15-31		<i>Cash</i>	4,200	
		Accounts Receivable.....	4,200	
		Service Revenue.....		8,400
		Performed service for cash and on account.		
15-31		<i>Salary Expense</i>	700	
		<i>Rent Expense</i>	750	
		<i>Utilities Expense</i>	500	
		<i>Cash</i>		1,950
		Paid expenses.		

Nemhauser Exercises Solution Manual

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