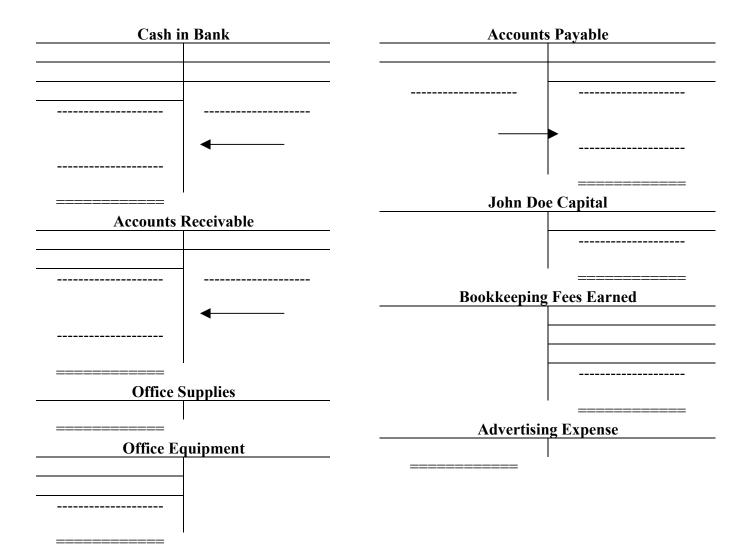
John Doe opened a business called Doe Bookkeeping and for the month of January 2003 he completed the following business transactions:

- a. John Doe invested \$40,000 cash and \$10,000 of office equipment.
- b. The company paid \$600 for a magazine advertisement
- c. The company completed a bookkeeping job and collected a cash fee of \$4,000.
- d. The company purchased office supplies on account for \$500
- e. The company paid for the office supplies purchased in d above.
- f. The company completed a bookkeeping job on account and billed the customer \$2,000.
- g. The company received payment in full for the bookkeeping on transaction f above.
- h. The company purchase office equipment on account for \$800
- i. The company completed another bookkeeping job on account and billed the customer \$1,000

Required:

Post the transactions to the appropriate accounts using the following Chart of Accounts and prepare the Trial Balance:

ACCOUNT NAME	TYPE	NORMAL
		BALANCE
CASH IN BANK	ASSET	DEBIT
ACCOUNTS RECEIVABLE	ASSET	DEBIT
OFFICE SUPPLIES	ASSET	DEBIT
OFFICE EQUIPMENT	ASSET	DEBIT
ACCOUNTS PAYABLE	LIABILITY	CREDIT
JOHN DOE, CAPITAL	EQUITY	CREDIT
BOOKKEEPING FEES EARNED	REVENUE	CREDIT
ADVERTISING EXPENSE	EXPENSE	DEBIT



TRIAL BALANCE	

ACCOUNT NAME	DEBIT	CREDIT
Totals		
	=======	=======

Cash in Bank			
a)	40,000	b)	600
c)	4,000	e)	500
g)	2,000		
Total	46,000	Total	1,100
	- 1,100	◀	
Balance	44,900		

Accounts Receivable			
f)	2,000	g)	2,000
i)	1,000		
Total	3,000	Total	2,000
	- 2,000	•	
Balance	1,000		
=====			

	Office S	Supplies
d)	500	
=====		

	Office Equipment		
a)	10,000		
h)	800		
Balance	10,800		

	Accou	nts Payable	
e)	500	d)	500
		h)	800
Total	500	Total	1,300
		—	- 500
		Balance	800
======================================			
		a)	50,000
		Balance	50,000
Bookkeeping Fees Earned			
	-	c)	4,000
		f)	2,000
		i)	1,000
		Balance	7,000

DOE BOOKKEEPING

TRIAL BALANCE

JANUARY 31, 2003

ACCOUNT NAME	DEBIT	CREDIT
Cash	44,900	
Accounts Receivable	1,000	
Office Supplies	500	
Office Equipment	10,800	
Accounts Payable		800
John Doe - Capital		50,000
Bookkeeping Fees Earned		7,000
Advertising Expense	600	
Totals	57,800	57,800
	======	=======