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The entries in the ledgers will not grade or mark correct or incorrect.

LEDGERS - Balance Sheet accounts

Cash						11
Date	Item	Post Ref.	Dr.	Cr.	Balance	
					Dr.	Cr.
5/1	Balance	✓			22,100	
05/03	Cash from customers		4,500		26,600	
05/05	Cash from customers		2,450		29,050	
05/09	Paid for advertising			225	28,825	
05/13	Paid office debt			640	28,185	
05/16	Paid salary			750	27,435	
05/17	Cash from customers		8,360		35,795	
05/25	Cash from customers		7,900		43,695	
05/27	Cash from customers		9,520		53,215	
05/28	Paid salary			750	52,465	
05/30	Paid telephone bill			260	52,205	
05/31	Paid electricity bill			810	51,395	
05/31	Cash from customers		3,200		54,595	
05/31	Dividends			10,500	44,195	

Accounts Receivable						12
Date	Item	Post Ref.	Dr.	Cr.	Balance	
					Dr.	Cr.
5/1	Balance	✓			3,400	
05/05	Cash from customers			2,450	950	
05/15	Services for 05/01-05/15		9,180		10,130	
05/21	Services for 05/16-05/20		4,820		14,950	
05/27	Cash from customers			9,520	5,430	
05/31	Services for May		2,850		8,080	

Supplies						14
Date	Item	Post Ref.	Dr.	Cr.	Balance	
					Dr.	Cr.

Comprehensive Problem Financial Accounting

NARAYANASWAMY, R.



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interpretations that have been issued up to the end of 2012 This includes the Australian Accounting Standard Board's AASB program of changes to make accounting standards equivalent to International Financial Reporting Standards

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