

PROBLEM 5-1A After the accountant posted the adjusting entries for B. Lyon, Designer, the work sheet contained the following account balances on May 31:

	A	F	G	
5		ADJUSTED TRIAL BALANCE		^
6	ACCOUNT NAME	DEBIT	CREDIT	
7	Cash	2,018.00		
8	Supplies	300.00		
9	Accounts Receivable	1,408.00		
10	Prepaid Insurance	987.00		
11	Office Equipment	5,790.00		
12	Accumulated Depreciation, Office Equipment		1,372.00	
13	Accounts Payable		880.00	
14	B. Lyon, Capital		7,520.00	
15	B. Lyon, Drawing	1,550.00		
16	Commissions Earned		4,679.00	
17	Rent Expense	995.00		
18	Supplies Expense	575.00		
19	Depreciation Expense, Office Equipment	462.00		
20	Utilities Expense	269.00		
21	Miscellaneous Expense	97.00		
22		<u>14,451.00</u>	<u>14,451.00</u>	∇
23				
◀ ▶ ⏮ ⏭ Sheet1 Sheet2 Sheet3 ◀ ■ ▶				

(Continued)

Answer Problem 13 1a Accounting

**Dr. S. K. Singh, ,Dr. D. K. Pandey, ,Dr.
H. P. Singh**

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