

**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
		ADJUSTED TRIAL BALANCE	
		DEBIT	CREDIT
5			
6	<b>ACCOUNT NAME</b>		
7	Cash	2,018.00	
8	Supplies	300.00	
9	Accounts Receivable	1,406.00	
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			

## Answer Problem 13 1a Accounting

**William Conant Church**

## Answer Problem 13 1a Accounting:

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**Accounting** Jay M. Smith,K. Fred Skousen,1985      Finite Mathematics Lonnie Hass,Larry Taylor,2008-10-14

**Accounting Principles and Procedure** Charles Heinrichs Langer,1940      Advances in Design Automation, 1989:

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