

Prob. 2-4B (Continued)
Account: Cindy Getman, Capital
Account No. 31

Date	Item	Post. Ref.	Debit	Credit	Balance	
					Debit	Credit
2014						
Aug.	1 Balance	✓				87,500

Account: Cindy Getman, Drawing
Account No. 32

Date	Item	Post. Ref.	Debit	Credit	Balance	
					Debit	Credit
2014						
Aug.	1 Balance	✓			44,800	
	31	19	1,000		45,800	

Account: Fees Earned
Account No. 41

Date	Item	Post. Ref.	Debit	Credit	Balance	
					Debit	Credit
2014						
Aug.	1 Balance	✓				591,500
	31	19		183,500		775,000

Account: Salary and Commission Expense
Account No. 51

Date	Item	Post. Ref.	Debit	Credit	Balance	
					Debit	Credit
2014						
Aug.	1 Balance	✓			385,000	
	31	19		2,000	383,000	
	31	19	53,000		436,000	

Account: Rent Expense
Account No. 52

Date	Item	Post. Ref.	Debit	Credit	Balance	
					Debit	Credit
2014						
Aug.	1 Balance	✓			49,000	
	2	18	7,200		56,200	

Account: Advertising Expense
Account No. 53

Date	Item	Post. Ref.	Debit	Credit	Balance	
					Debit	Credit
2014						
Aug.	1 Balance	✓			32,200	
	17	18	8,000		40,200	

Cengagebrain Accounting Study Guide Answers

David Kirk



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