Date	Account Names	Debit	Credit
12/1/16		\$8,000.00	
	truck	\$12,000,00	
	capital		\$20,000.00
	"Recieve cash and Truck for capital"		
12/1/16	prepaid insurance	\$900.00	
	cash		\$900.00
	"Prepaid for 9 months"		
12/4/16	office supplies	\$500.00	
12/4/10	cash	3300.00	\$500.00
	"paid cash for office supplies"		2000.00
12/12/16		\$1,800.00	
	Service Revenue	\$1,800.00	\$1,800.00
	Perform and recieve cash for delivery"		51,600.00
an fair fair	accounts recievable	\$2,600.00	
12/15/16	service revenue	52,600.00	\$2,600.00
			\$2,600.00
a la fara fara	"Lage job and put on account"		
	salary expense	\$700.00	
	cash		\$700.00
	"Paid salaries"		
12/20/16		\$3,000.00	
	service revenue		\$3,000.00
	"Perform job and got cash"		
12/22/16		\$1,100.00	
	unearned revenue		\$1,100.00
	"Collected in advance"		
12/25/16	cash	\$2,600.00	
	accounts receivable		\$2,600.00
	"collected cash on account"		
12/27/16	fuel expense	\$250.00	
	account payable		\$250.00
	Paid fuel on account"		
12/28/16	account receiveable	\$1,700.00	
	service revenue		\$1,700.00
	"Perfom job on account"		
12/29/16	offic rent	\$1,200.00	
	cash		\$1,200.00
	Paid office rent for month"		
12/30/16	account payable	\$250.00	
	cash		\$250.00
	"Paid cash on account"		

**Accounting Cycle Review Problem A Answer Key** 

Eric W. Noreen,Peter C. Brewer,Ray H. Garrison

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