

Prob. 2–2A
1.

(a)	Cash	18,000	
	Cody Doerr, Capital		18,000
(b)	Supplies	1,000	
	Accounts Payable		1,000
(c)	Cash	14,600	
	Sales Commissions		14,600
(d)	Rent Expense	3,000	
	Cash		3,000
(e)	Accounts Payable	600	
	Cash		600
(f)	Cody Doerr, Drawing	1,500	
	Cash		1,500
(g)	Automobile Expense	2,000	
	Miscellaneous Expense	500	
	Cash		2,500
(h)	Office Salaries Expense	2,800	
	Cash		2,800
(i)	Supplies Expense	725	
	Supplies		725

Prob. 2–2A Continued

2.

Cash		Sales Commissions	
(a) 18,000	(d) 3,000		(c) 14,600
(c) 14,600	(e) 600		
	(f) 1,500		
	(g) 2,500		
	(h) <u>2,800</u>		
Bal. 22,200			
Supplies		Office Salaries Expense	
(b) <u>1,000</u>	(i) <u>725</u>	(h) 2,800	
Bal. 275			
Accounts Payable		Automobile Expense	
(e) <u>600</u>	(b) <u>1,000</u>	(g) 2,000	
	Bal. 400		
Cody Doerr, Capital		Supplies Expense	
	(a) 18,000	(i) 725	
Cody Doerr, Drawing		Miscellaneous Expense	
(f) 1,500		(g) 500	

Prob. 2–2A Concluded

3.

**BANYAN REALTY
Unadjusted Trial Balance
October 31, 2010**

	<u>Debit Balances</u>	<u>Credit Balances</u>
Cash	22,200	
Supplies	275	
Accounts Payable		400
Cody Doerr, Capital		18,000
Cody Doerr, Drawing.....	1,500	
Sales Commissions		14,600
Rent Expense	3,000	
Office Salaries Expense	2,800	
Automobile Expense.....	2,000	
Supplies Expense	725	
Miscellaneous Expense	500	
	<u>33,000</u>	<u>33,000</u>

- 4. a. \$14,600**
b. \$9,025
c. \$5,575