

REINFORCEMENT ACTIVITY 1, Part A (continued)

ACCOUNT *Jasmine Quinn, Capital*

ACCOUNT NO. 310

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
Aug. 1		1		18 000 00		18 000 00
31		3		2 260 00		20 260 00
31		3	1 700 00			18 560 00

ACCOUNT *Jasmine Quinn, Drawing*

ACCOUNT NO. 320

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
Aug. 15		1	5 000 00		5 000 00	
31		2	1 200 00		1 700 00	
31		3		1 700 00		

ACCOUNT *Income Summary*

ACCOUNT NO. 330

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
Aug. 31		3		10 320 00		10 320 00
31		3	8 060 00			2 260 00
31		3	2 260 00			

ACCOUNT *Sales*

ACCOUNT NO. 410

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
Aug. 31		2		10 320 00		10 320 00
31		3	10 320 00			

South Western Accounting Reinforcement Activity Answers

**K. Jones, C. Cunchillos, R. Hatcher, N.
Hirtt, R. Innes, S. Johsua, J. Klausenitzer**

South Western Accounting Reinforcement Activity Answers:

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needed when entering the world of work The text presents simple topics first and gradually builds to more advanced topics so learners are not overwhelmed The narrative approach covers a simpler example of a service business before moving to a merchandising business and finally a manufacturing environment

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