



[Aplia Accounting Answers Chapter 13 Reinforcement Activity](#)

1. Reinforcement Activity 1A - General Journal, General Ledger and Bank Statement

| General Journal Page 1 | | | | | | | |
|------------------------|-------|---|----------|------------|-----------|-----------|--------|
| GENERAL JOURNAL | | | | | | | Page 1 |
| | Date | Account Title | Doc. No. | Post. Ref. | Debit | Credit | |
| 1 | May 1 | Cash | R1 | 110 | 15 000 00 | | 1 |
| 2 | | Brian Dawson, Capital | | 310 | | 15 000 00 | 2 |
| 3 | 1 | Rent Expense | C1 | 540 | 1 800 00 | | 3 |
| 4 | | Cash | | 110 | | 1 800 00 | 4 |
| 5 | 2 | Utilities Expense | C2 | 570 | 105 00 | | 5 |
| 6 | | Cash | | 110 | | 105 00 | 6 |
| 7 | 4 | Cash Dividends | C3 | 110 | 450 00 | | 7 |
| 8 | | Supplies | | 150 | | 450 00 | 8 |
| 9 | 4 | Prepaid Insurance | C4 | 160 | 1 200 00 | | 9 |
| 10 | | Cash | | 110 | | 1 200 00 | 10 |
| 11 | 7 | Supplies | M1 | 150 | 900 00 | | 11 |
| 12 | | Accounts Payable-Dunn Supplies | | 210 | | 900 00 | 12 |
| 13 | 11 | Petty Cash | C5 | 120 | 250 00 | | 13 |
| 14 | | Cash | | 110 | | 250 00 | 14 |
| 15 | 12 | Cash | T12 | 110 | 475 00 | | 15 |
| 16 | | Sales | | 410 | | 475 00 | 16 |
| 17 | 13 | Repair Expense | C6 | 550 | 250 00 | | 17 |
| 18 | | Cash | | 110 | | 250 00 | 18 |
| 19 | 13 | Miscellaneous Expense | C7 | 530 | 40 00 | | 19 |
| 20 | | Cash | | 110 | | 40 00 | 20 |
| 21 | 13 | Accounts Receivable-Midwest College | S1 | 140 | 225 00 | | 21 |
| 22 | | Cash | | 110 | | 225 00 | 22 |
| 23 | 14 | Advertising Expense | C8 | 510 | 300 00 | | 23 |
| 24 | | Cash | | 110 | | 300 00 | 24 |
| 25 | 15 | Brian Dawson, Drawing | C9 | 310 | 200 00 | | 25 |
| 26 | | Cash | | 110 | | 200 00 | 26 |
| 27 | 15 | Accounts Payable-Dunn Supplies | C10 | 210 | 500 00 | | 27 |
| 28 | | Cash | | 110 | | 500 00 | 28 |
| 29 | 15 | Accounts Receivable-Matterhorn University | S2 | 130 | 425 00 | | 29 |
| 30 | | Sales | | 410 | | 425 00 | 30 |
| 31 | 18 | Miscellaneous Expense | C11 | 530 | 95 00 | | 31 |
| 32 | | Cash | | 110 | | 95 00 | 32 |
| 33 | 18 | Cash | R2 | 110 | 125 00 | | 33 |
| 34 | | Accounts Receivable-Midwest College | | 140 | | 125 00 | 34 |



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