

COMPREHENSIVE PROBLEM: CHAPTER 3 TO 7

Hunt company has the following opening account balances in its general and subsidiary ledgers on January 1. all accounts have normal debit and credit balance

General Ledger

Account Number	Account Title	January 1 Opening Balance
101	Cash	\$35,750
112	Account Receivable	13,000
115	Notes Receivable	39,000
120	Merchandise Inventory	18,000
125	Office Supplies	1,000
130	Prepaid Insurance	2,000
157	Equipment	6,450
158	Accumulated Depreciation	1,500
201	Accounts Payable	35,000
301	S. Hunt, Capital	78,700

Accounts Receivable Subsidiary Ledger

Customer	January 1 Opening Balance
R. Dansig	1500
B. Jaggar	7500
S. Lowell	4000

Accounts Payable Subsidiary Ledger

Customer	January 1 Opening Balance
S. Lee	9000
R. Mannon	15000
D. Nordin	11000

- Jan. 3 Sell merchandise on credit to B. Sargent \$3,100, invoice no. 510, and to J. Eaton \$1,800, invoice no. 511.
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Accounting Comprehensive Problem Chapters 3 To 7

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