

(a)

GENERAL JOURNAL				Page 1
Date	Accounts		Debit	Credit
June 2	Cash			
	Capital Stock			
	<i>Tom Pryor invested \$25,000 cash in the capital stock of the newly formed corporation.</i>			
	<i>Purchased (and immediately used) office supplies on account for \$750.</i>			
	<i>Received \$2,500 from Pomero for work performed to date.</i>			
	<i>Paid \$1,200 for travel costs associated with consultation work.</i>			
	<i>Provided services on account to Arpy for \$3,000.</i>			
	<i>Paid \$1,500 to administrative assistant for salary.</i>			

GENERAL JOURNAL			Page 2	
Date	Accounts	Debit	Credit	
	<i>Billed Farris for \$4,000 consulting engagement performed.</i>			
	<i>The company paid Tom Pryor a \$1,000 dividend.</i>			
	<i>Collected 50% of the amount due for the billing on June 23.</i>			
	<i>Purchased computer furniture for \$4,000, paying \$1,000 down.</i>			
	<i>Paid \$750 on the open account relating to the June 8 purchase.</i>			
	<i>Completed the Pomero job and billed the remaining amount.</i>			

GENERAL JOURNAL			Page 3	
Date	Accounts	Debit	Credit	
	<i>Paid \$1,500 to administrative assistant for salary.</i>			
	<i>Paid rent for June, \$1,000.</i>			



Dividends				
Date	Description	Debit	Credit	Balance
June 1		-	-	-

Revenues				
Date	Description	Debit	Credit	Balance
June 1		-	-	-

Salary Expense				
Date	Description	Debit	Credit	Balance
June 1		-	-	-

Rent Expense				
Date	Description	Debit	Credit	Balance
June 1		-	-	-

Travel Expense				
Date	Description	Debit	Credit	Balance
June 1		-	-	-

Supplies Expense				
Date	Description	Debit	Credit	Balance
June 1		-	-	-

(c)

**TOM PRYOR CONSULTING**  
**Trial Balance**  
**June 30, 20XX**

**Debits**

**Credits**