**General Journal TEST REVIEW**

Save your file as BAIU3A1GJR.xls.

Download a [spreadsheet journal template](http://download.elearningontario.oise.utoronto.ca/repository/1222820000/BAI3EPU03/BAI3EPU03A01/docs/General_Journalmr.xls) and save the spreadsheet on your computer before beginning.  Save frequently while you are working on your answers.

The account names for Rebecca Chow’s business, Rebecca’s Pet Grooming, are:

Cash
Accounts Receivable
Grooming Supplies
Grooming Equipment
Furniture
Accounts Payable
Rebecca Chow, Capital
Grooming Revenue
Rent Expense
Telephone Expense
Wages Expense

Record the following transactions for Rebecca’s Pet Grooming in the General Journal.

February 1, 2010 Rebecca paid monthly rent of $535.
February 1, Rebecca paid $150 cash for additional grooming equipment.
February 2, Rebecca collected $40 of her accounts receivable.
February 2, Rebecca shampooed and clipped a small dog and received $35 in cash.
February 3, Rebecca groomed three dogs to prepare them for a dog show. Rebecca provided this $105 service on account.
February 3, Rebecca purchased $75 of shampoo on account from a pet supply store.
February 4, Rebecca paid her telephone bill for $68.
February 4, Rebecca invested an additional $200 in cash in her business.
February 5, Rebecca paid her part-time employee, George Tsaltas, $300 for two week’s wages.
February 5, Rebecca sold a desk that she no longer needed for $150 cash.

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