Quick Question On Review Of Journal Entries

Journalize the following assuming a one-month accounting cycle. Post to an informal ledger and make a Trial Balance.

- Jan. 1 Mary Brown started A & B Consultants with an investment of \$50,000.
 - Bought equipment with a ten-year useful life for \$12,000 paying half down and signing a five-year Note for the balance.
 - 2 Paid \$1,500 for a three-month insurance policy.
 - 8 Purchased supplies on credit for \$750.
 14 Collected Consulting Fees of \$500 cash.

 - 22 Mary withdrew \$500 for personal use. 25 Paid salaries of \$1,450.
 - 28 Billed Z Corporation \$5,000 for consulting work completed today.
 - 31 Received A & B's phone bill for January amounting to \$350.
 - 31 Received \$1,500 from Q Company as a retainer for future advice.

DATE	ACCOUNT TITLE AND DESCRIPTION	PR	DEBIT	CREDIT
		-+-+		
		+		+
		_		+
	3			
		-		
				+
				+

Cash