Max Weinberg Company discovered the following errors made in January 2008.

 A payment of Salaries Expense of $600 was debited to Equipment and credited to Cash, both for $600.

 A collection of $1,000 from a client on account was debited to Cash $100 and credited to Service Revenue $100.

 The purchase of equipment on account for $980 was debited to Equipment $890 and credited to Accounts Payable $890.

Instructions

(a) Correct the errors by reversing the incorrect entry and preparing the correct entry.

 Description/Account Debit Credit

1. Cash

2.

 Cash

3.

 Equipment

(b) Correct the errors without reversing the incorrect entry. (For multiple debit/credit entries, list amounts from largest to smallest eg 10, 5, 3, 2.)

 Description/Account Debit Credit

1.

2.

3.