

**Chapter 2 – Corrected Opening Entry for Salish Software Solutions (Step 14)**

The opening entry for Salish Software displayed in Figure 2-80 (page 2-57) is incorrect.

If your instructor assigned Salish Software Solutions as your homework company, please use the following entry in Step 14 of your Chapter 2 assignment:

Account	Debit	Credit	Description
100 Checking	10,500.00		Opening entry
180 Computer Equipment	5,134.00		Opening entry
182 Office Furniture & Equipment	1,400.00		
189 Accumulated Depreciation		1,361.00	Opening entry
195 Security Deposit	1,000.00		Opening entry
280 Note Payable		3,000.00	Opening entry
300 Common Stock		2,000.00	Opening entry
350 Retained Earnings		16,158.00	Opening entry
Opening Balance Equity	4,000.00		Opening entry
400 Software Selection and Installation Revenue	1,200.00		Opening entry
410 Troubleshooting	180.00		
700 Interest expense		895.00	Opening entry
<b>Total</b>	<b>23,414.00</b>	<b>23,414.00</b>	