

Journal

TOPIC NAME : _____

DAY : _____

TIME : _____

DATE : / /

Date	Particulars	DR	CR
Oct 1	Cash DR Capital CR	66000	66000
" 2			
" 4	Rent expenses DR Cash CR	2000	2000
" 7	Equipment DR Cash CR Accounts Payable CR	18000	4000 14000
" 8	Advertising Expenses DR Cash CR	500	500

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Oct 10

Repair Expenses DR

~~3200~~ 390

Accounts Payable CR

~~3200~~ 390

" 12

Accounts Receivable DR

3200

Service Revenue CR

3200

" 16

Supplies DR

410

Accounts payable CR

410

" 21

Accounts Payable DR

14000

Cash CR

14000

" 24

Utilities expenses DR

148

Cash CR

148

" 27

Cash DR

3200

Accounts Receivable CR

3200

" 31

Salaries & Wages expenses DR

5100

Cash CR

5100

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LedgerCash A/C

Date	Detail	Dr	Cr	Balance
Oct 1	Capital	66000		66000 DR
" 4	Rent expense		2000	64000 DR
" 7	Equipment		4000	60000 DR
" 8	Advertising Expense		500	59500 DR
" 21	Accounts Payable		14000	45500 DR
" 24	Utilities expense		148	45352 DR
" 27	Accounts Receivable	3200		48552 DR
" 31	Salaries & wages expenses		5100	43452 DR

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Capital A/C

Date	Detail	Dr	Cr	Balance
Oct 1	Cash		66000	66000 CR

Expense
Rent A/C

Date	Detail	Dr	Cr	Balance
Oct 4	Cash	2000		2000 DR

Equipment A/C

Date	Detail	Dr	Cr	Balance
Oct 7	Cash & Account Payable	18000		18000 DR

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Accounts Payable A/C

Date	Detail	Dr	Cr	Balance
Oct 7	Equipment		14000	14000CR
" 10	Repair expense		390	14390CR
" 16	Supplies		410	14800CR
" 21	Cash	14000		800CR

Advertising Expense A/C

Date	Detail	Dr	Cr	Balance
Oct 8	Cash	500		500DR

Repair Expense A/C

Date	Detail	Dr	Cr	Balance
Oct 10	Accounts Payable	390		390DR

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Accounts Receivable A/C

Date	Detail	Dr	Cr	Balance
Oct 12	Service Revenue	3200		3200 DR
" 27	Cash		3200	0

Service Revenue A/C

Date	Detail	Dr	Cr	Balance
Oct 12	Accounts Receivable		3200	3200 CR

Supplies A/C

Date	Detail	Dr	Cr	Balance
Oct 16	Accounts Payable	410		410 DR

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Utilities Expense A/C

Date	Detail	Dr	Cr	Balance
Oct 24	Cash	148		148 DR

Salaries & Wages Expense A/C

Date	Detail	Dr	Cr	Balance
Oct 31	Cash	5100		5100 DR

Trial Balance

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Details	DR	CR
Cash	43452	
Capital		66000
Rent expense	2000	
Equipment	18000	
Accounts Payable		800
Advertising Expense	500	
Repair Expense	390	
Accounts Receivable		
Service Revenue		3200
Supplies	410	
Utilities Expense	148	
Salaries & Wages Expense	5100	
Total	70000	70000

My income statement

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Income statement

Detail	\$	\$
Service Revenue		3200
<u>(-) Expenses:</u>		
Rent expense	2000	
Advertising expense	500	
Utilities Expense	148	
Salaries & Wages Expense	5100	
		7748
Net Income		-4548

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Owner's Equity Statement

Details	\$	\$
Capital		66 000
(+) Net Income		- 4548
(-) Drawings		0
Ending Owner's Equity		61452

30000 100% owner's equity

4548 7.42% owner's equity

0 0% owner's equity

66000 100% owner's equity

61452 93.11% owner's equity

61452 93.11% owner's equity

61452 93.11% owner's equity

61452 93.11% owner's equity

30000

4548

61452

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Balance Sheet

Details	\$	\$
<u>Assets</u>		
Cash		43452
Equipment		18000
Supplies		410
<u>Total Assets</u>		61862
<u>Liabilities</u>		
Rent expense	2000	
Account payable	800	
Advertising expense	500	
Repair expense	390	
Utilities expense	148	
Salaries & wages expense	5100	
<u>Total Liability</u>		8488
Owner's Equity		61452
		61862