

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

TOPIC NAME : \_\_\_\_\_

DAY : \_\_\_\_\_

TIME : / /

Oct 10	Repair Expenses DR Accounts Payable CR	390	390
" 12	Accounts Receivable DR Service Revenue CR	3200	3200
" 16	Supplies DR Accounts payable CR	410	410
" 21	Accounts Payable DR Cash CR	14000	14000
" 24	Utilities expenses DR Cash CR	148	148
" 27	Cash DR Accounts Receivable CR	3200	3200
31	Salaries & Wages expenses DR Cash CR	5100	5100

# Ledger

TOPIC NAME : \_\_\_\_\_ DAY : \_\_\_\_\_

TIME : \_\_\_\_\_ DATE : / /

## Cash A/C

Date	Detail	Dr	Credit	Balance
Oct 1	Capital	66000		66000 DR
" 4	Rent expense		2000	64000 DR
" 7	Equipment		4000	60000 DR
" 8	Advertising		500	59500 DR
	Expense			
" 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

TOPIC NAME : \_\_\_\_\_

DAY : \_\_\_\_\_

TIME : \_\_\_\_\_

DATE : / /

Capital A/C

Date	Detail	Dr	Cr	Balance
Oct 1	Cash		66000	66000 CR

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

TOPIC NAME : \_\_\_\_\_

DAY : \_\_\_\_\_

TIME : \_\_\_\_\_

DATE : / /

Accounts Payable A/C

Date	Detail	Dr	Cr	Balance
Oct 7	Equipment		14000	14000 CR
" 10	Repair expense		390	140390 CR
" 16	Supplies		410	140800 CR
" 21	Cash	14000		800 CR

Advertising Expense A/C

Date	Detail	Dr	Cr	Balance
Oct 8	Cash	500		5000 DR

Repair Expense A/C

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

TOPIC NAME : \_\_\_\_\_ DAY : \_\_\_\_\_  
 TIME : \_\_\_\_\_ DATE : / /

### 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

TOPIC NAME : \_\_\_\_\_

DAY : \_\_\_\_\_

TIME : \_\_\_\_\_ / /

Utilities Expense A/C

Date	Detail	Dr	Credit	Balance
Oct 24	Cash	148		148 DR

Salaries & Wages Expense A/C

Date	Detail	Dr	Credit	Balance
Oct 31	Cash	5100		5100 DR

TOPIC NAME : \_\_\_\_\_

DAY : \_\_\_\_\_

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DATE : / /

Trial Balance

Details	DR	CR
Cash	43452	14500
Capital		66000
Rent expense	2000	
Equipment	18000	
Accounts Payable	10000	8000
Advertising Expense	500	500
Repair Expense	390	390
Accounts Receivable	10000	10000
Service Revenue	3200	3200
Supplies	410	
Utilities Expense	148	
Salaries & Wages Expense	5100	5100
Expense		
Total	70000	70000

# My Income Statement

TOPIC NAME:

DAY:

TIME:

DATE: 19.4.17

## Income statement

Detail	₹ \$	₹ \$
Service Revenue	3200	
(-) Expenses:		
Rent expense	2000	
Advertising expense	500	
Utilities Expense	148	
Salaries & Wages Expense	5100	
		7748
Net Income	172	-4548
	0000	0000

TOPIC NAME : \_\_\_\_\_

DAY : \_\_\_\_\_

TIME : \_\_\_\_\_ DATE : / /

Owner's Equity Statement

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

TOPIC NAME : \_\_\_\_\_

DAY: \_\_\_\_\_

TIME: \_\_\_\_\_

DATE: / /

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