

BSE-5B

NAME : Ahsan Sajjad  
ENR : 02-131212-049  
DateCompany ABC  
General Journal

As on date 5 Nov 2023

Date	Particulars	R.R	Debit	Credit
1	Cash		1000000	
	Capital			1000000
2	Purchases		16900	
	Cash			16900
3	Cash		18200	
	Cost of good sold		11900	
	Sale			18200
	Inventory			11900
4	Furniture		3600	
	Cash			36000
5	Cash		19000	
	Loan payable			19000
6	Salary Exp		9600	
	Insurance Exp		4300	
	Cash			13900
7	Cash		9000	
	Rent Rev			6200
	Interest Rev			2800
8	Insurance Exp		1550	
	Cash			1550
9	Drawing		2290	
	Cash			2290
10	Depreciation Exp		890	
	Acc Depr.			890

# Ledger / T-Account

Date \_\_\_\_\_

Dr	Cash		Cr
1	1000000	6	13900
3	18200	2	16900
5	19000	4	36000
7	9000	8	1550
		10	890
		9	2290
balance: 77340			

Dr	Capital	Cr
	1	100000
	Bal;	100000

Dr	Purchases	Cr
2	16900	
	Bal:	16900

Dr	Sales	Cr
	3	18200
	bal:	18200

Dr	Cost of good solds	Cr
3	11900	
	bal:	11900

Dr	Inventory Furniture		Cr
4	36000	10	890.
bal.	35110		

Dr	Furniture Inventory	Cr
1	3	11900
	bal :	11900

Dr	Loan payable	Cr
	5	19000
	bal :	19000

Dr	Salary Exp	Cr
6	9600	
	bal	9600

Dr	Insurance Exp	Cr
6	4300	8 1550
	bal :	5850

Dr	Rent Rev	Cr
	7	6200
	bal :	6200

Dr	Interest Rev	Cr
	7	2800
	bal :	2800

Dr	Drawing	Cr
9	2290	
	bal :	2290

Dr	Acc dep	Cr
	10	890
	bal :	890



Date \_\_\_\_\_

Company ABC  
Trial Balance  
As on date 5 Nov 2023

S No	Account Title	PR	Debit	Credit
1	Cash		77340	
2	Capital			100000
3	purchases		16900	
4	Sales			18200
5	Cost of good sold		11900	
6	Inventory			11900
7	Furniture		35110	
8	Loan payable.			19000
9	Salary Exp		9600	
10	Insurance Exp		5850	
11	Rent Rev			6200
12	Interest Rev			2800
13	Drawing		2290	
14	Accumulate depreciation			890
15	Total		158990	158990

Company XYZ  
General Journal  
As on date 5 Nov 2023

Date	Particular	PR	Debit	Credit
1	Cash		1000000	
	building		1600000	
	furniture		200000	
	Capital			2800000
2	Vehicle		350000	
	Cash			350000
3	Merchandise Inv		400000	
	Cash			400000
4	Mer Inv		100000	
	Cash			100000
5	A/c rec.		500000	
	cost of food sold.		200000	
	Revenue (sales)			500000
	Merch Inv			200000
6	Salaries Exp		500000	
	Cash			500000
7	Fuel expense		100000	
	Cash			100000
8	Cash		150000	
	A/c receivable.			150000
9	Drawing		20000	
	Merchandise Inv			20000
10	prepaid insurance		50000	
	Cash			50000

# Ledger / T-Account

Date \_\_\_\_\_

		Date	
Dr	Cash	Cr	
1	1000000	2	350000
5	200000	3	400000
8	150000	4	100000
		5	50000
		7	100000
		10	50000
		balance :	150000

Dr	Building	Cr
1	1600000	
bal :	1600000	

Dr	Furniture	Cr
1	200000	
bal :	200000	

Dr	Capital	Cr
	1	2800000
	bal :	2800000

Dr	Vehicle	Cr
2	350000	
bal :	350000	

Dr	Merchandise	Cr
3	400000	9 20000
4	100000	
bal : 480000		



## A/c rec

Dr					Cr
5	500000		8	150000	
bal :	350000				

Dr					Cr
			5	500000	
			bal	500000	

## Cost of good solds

Dr					Cr
6	500000				
bal :	500000				

Dr					Cr
6	500000				
bal :	500000				

Dr					Cr
7	100000				
bal :	100000				

Dr					Cr
9	20000				
bal :	20000				

Dr					Cr
10	50000				
(bal	50000)				

Date \_\_\_\_\_

Company XYZ  
Trial Balance.  
As on date 5 Nov 2023

SNo	Account title	PR	Debit	Credit
1	Cash			150000
2	Building		1600000	
3	Furniture		2000000	
4	Capital			2800000
5	Vehicle		350000	
6	Merchandise inventory.		480000	
7	A/c receivable		350000	
8	Sales Revenue			5000000
9	Cost of goods sold			200000
10	Salaries expense		500000	
11	Fuel expense		1000000	
12	Drawing		20000	
13	prepaid insurance		50000	
	Total		3650000	3650000