

**Question 5**  
**Smart Computer Rentals**

**General Ledger**

**Cash at Bank**

2026			2026		
Jan 2	Capital	9,000	Jan 5	Office Equipment/GST	8,030

**Motor Vehicle**

2026					
Jan 3	Capital	8,000			

**Office Equipment**

2026					
Jan 5	Bank	7,300			

**GST Credits**

2026					
Jan 5	Bank	730			

**Capital**

			2026		
			Jan 2	Bank	9,000
			3	Motor Vehicle	8,000

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**Smart Computer Rentals**  
**Trial Balance**  
**as at 5 January 2026**

<i>Ledger Account Title</i>	<b>Debit</b>	<b>Credit</b>
Cash at Bank	970	
Motor Vehicle	8,000	
Office Equipment	7,300	
GST Credits	730	
Capital		17,000
	<u>\$17,000</u>	<u>\$17,000</u>

**Question 6**  
**The Copy Shop**

**General Ledger**

**Cash at Bank**

2027		2027	
Mar 6	Capital	Mar 9	Office Furniture/GST
	6,000		550

**Motor Vehicle**

2027			
Mar 7	Capital		
	8,000		

**Office Furniture**

2027			
Mar 9	Bank		
	500		

**GST Credits**

2027			
Mar 9	Bank		
	50		

**Capital**

		2027	
		Mar 6	Bank
			6,000
		7	Motor Vehicle
			8,000

2

**The Copy Shop**  
**Trial Balance**  
**as at 9 March 2027**

<i>Ledger Account Title</i>	<b>Debit</b>	<b>Credit</b>
Cash at Bank	5,450	
Motor Vehicle	8,000	
Office Furniture	500	
GST Credits	50	
Capital		14,000
	<b>\$14,000</b>	<b>\$14,000</b>