

Question 19
Rapid Couriers

General Ledger

Cash at Bank

2019			2019		
Jan 2	Fees/GST	990	Jan 8	Telephone/GST	330
			31	Wages	200

GST Payable

			2019		
			Jan 2	Bank	90

Fees

			2019		
			Jan 2	Bank	900

Telephone

2009					
Jan 8	Bank	300			

GST Credits

2009					
Jan 8	Bank	30			

Wages

2009					
Jan 31	Bank	200			

Question 19 continued
Rapid Couriers

Rapid Couriers
Trial Balance
as at 31 January 2019

Ledger Account Title	Debit	Credit
Cash at Bank	460	
GST Payable		90
Fees		900
Telephone	300	
GST Credits	30	
Wages	200	
	\$990	\$990

Question 20
Win Electrics

General Ledger

Cash at Bank

2017			2017		
Apr 8	Fees/GST	880	Apr 4	Electricity/GST	110
29	Fees/GST	770	15	Telephone/GST	220
			30	Wages	600

Fees

			2017		
			Apr 8	Bank	800
			29	Bank	700

Electricity

2017					
Apr 4	Bank	100			

Telephone

2017					
Apr 21	Bank	200			

Wages

2017					
Apr 30	Bank	600			

GST Payable

			2017		
			Apr 8	Bank	80
			29	Bank	70

GST Credits

2017					
Apr 4	Bank	10			
21	Bank	20			

Question 20 continued

**Win Electrics
Trial Balance
as at 30 April 2017**

Ledger Account Title	Debit	Credit
Cash at Bank	720	
Fees		1,500
Electricity	100	
Telephone	200	
Wages	600	
GST Payable		150
GST Credits	30	
	\$1,650	\$1,650

Question 21
Dynamic Plumbing Services

General Ledger

Cash at Bank

2019			2019		
Mar 1	Capital	2,000	Mar 16	Advertising/GST	660
14	Fees/GST	550	24	Electricity/GST	220
29	Fees/GST	880	27	Wages	900
			31	Telephone/GST	110

Motor Vehicle

2019					
Mar 5	Accounts Payable	15,900			

Accounts Payable

			2019		
			Mar 5	Motor Vehicle/GST	17,490

Capital

			2019		
			Mar 1	Bank	2,000

Advertising

2019					
Mar 16	Bank	600			

Electricity

2019					
Mar 24	Bank	200			

Wages

2019					
Mar 27	Bank	900			

Telephone

2019					
Mar 31	Bank	100			

Question 21 continued
Dynamic Plumbing Services

General Ledger

Fees

	2019		
	Mar 14	Bank	500
	29	Bank	800

GST Payable

	2019		
	Mar 14	Bank	50
	29	Bank	80

GST Credits

2019		
Mar 5	Accounts Payable	1,590
16	Bank	60
24	Bank	20
31	Bank	10

Dynamic Plumbing Service
Trial Balance
As at 31 March 2019

Ledger Account Title	Debit	Credit
Cash at Bank	1,540	
Motor Vehicle	15,900	
Accounts Payable		17,490
Capital		2,000
Advertising	600	
Electricity	200	
Wages	900	
Telephone	100	
Fees		1,300
GST Payable		130
GST Credits	1,680	
	\$20,920	\$20,920

Question 22
Dirt Busters Cleaning Service

General Ledger

Cash at Bank

2028			2028		
Jan 2	Capital	8,000	Jan 19	Advertising/GST	880
31	Fees/GST	440	25	Wages	300

Cleaning Equipment

2028					
Jan 11	Accounts Payable	780			

Accounts Payable

			2028		
			Jan 11	Cleaning Equipment	858

Capital

			2028		
			Jan 2	Bank	8,000

Advertising

2028					
Jan 19	Bank	800			

Wages

2028					
Jan 25	Bank	300			

Fees

			2028		
			Jan 31	Bank	400

Question 22 continued**GST Payable**

		2028	
	Jan 31	Bank	40

GST Credits

2028			
Jan 11	Accounts Payable	78	
19	Bank	80	

Dirt Busters Cleaning Service
Trial Balance
as at 31 January 2028

Ledger Account Title	Debit	Credit
Cash at Bank	7,260	
Cleaning Equipment	780	
Accounts Payable		858
Capital		8,000
Advertising	800	
Wages	300	
Fees		400
GST Payable		40
GST Credits	158	
	\$9,298	\$9,298

Question 23
Computer Consultants

General Ledger

Cash at Bank

2029			2029		
Feb 1	Capital	6,000	Jan 11	Electricity/GST	385
4	Fees/GST	990	19	Drawings	210
21	Loan	830	24	Telephone/GST	209
			28	Wages	115

Office Equipment

2029					
Feb 2	Accounts Payable	500			

Accounts Payable

			2029		
			Feb 2	Office Equipment/GST	550

Capital

			2029		
			Feb 1	Bank	6,000
			8	Motor Vehicle	2,000

Motor Vehicle

2029					
Feb 8	Capital	2,000			

Electricity

2029					
Feb 11	Bank	350			

Question 23 continued**Fees**

2029			
Feb 4	Bank		900

GST Payable

2029			
Feb 4	Bank		90

GST Credits

2029			
Feb 2	Accounts Payable	50	
11	Bank	35	
24	Bank	19	

Drawings

2029			
Feb 19	Bank	210	

Loan from Bank

2029			
Feb 21	Bank		830

Telephone

2029			
Feb 24	Bank	190	

Wages

2029			
Feb 28	Bank	115	

Question 23 continued

**Computer Consultants
Trial Balance
as at 28 February 2029**

Ledger Account Title	Debit	Credit
Cash at Bank	6,901	
Office Equipment	500	
Accounts Payable		550
Capital		8,000
Motor Vehicle	2,000	
Electricity	350	
Drawings	210	
Fees		900
GST Payable		90
GST Credits	104	
Loan from Bank		830
Telephone	190	
Wages	115	
	\$10,370	\$10,370