

Question 7
Time for Lunch Deli

General Ledger

Cash at Bank

2019			2019		
Feb 24	Capital	7,900	Feb 25	Plant and Equipment/GST	6,710
			28	Shop Furniture/GST	330

Plant and Equipment

2019					
Feb 25	Bank	6,100			

GST Credits

2019					
Feb 25	Bank	610			
28	Bank	30			

Shop Furniture

2019					
Feb 28	Bank	300			

Capital

			2019		
			Feb 24	Bank	7,900

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Time for Lunch Deli
Trial Balance
as at 28 February 2019

<i>Ledger Account Title</i>	Debit	Credit
Cash at Bank	860	
Plant and Equipment	6,100	
GST Credits	640	
Shop Furniture	300	
Capital		7,900
	<u>\$7,900</u>	<u>\$7,900</u>

Question 8
Dress to Impress

General Ledger

Cash at Bank

2016			2016		
Apr 3	Capital	9,300	Apr 7	Motor Vehicle/GST	6,490
			9	Office Equipment/GST	1,980

Motor Vehicle

2016					
Apr 7	Bank	5,900			

GST Credits

2016					
Apr 7	Bank	590			
9	Bank	180			

Office Equipment

2016					
Apr 9	Bank	1,800			

Capital

			2016		
			Apr 3	Bank	9,300

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Dress to Impress
Trial Balance
as at 9 April 2016

<i>Ledger Account Title</i>	Debit	Credit
Cash at Bank	830	
Motor Vehicle	5,900	
GST Credits	770	
Office Equipment	1,800	
Capital		9,300
	<u>\$9,300</u>	<u>\$9,300</u>