

1:09 PM
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CHHAN MENG Mid term 2
Journal
November 2024

Tra...	Type	Date	Num	Name	Memo	Account	Debit	Credit
27	General Jour...	11/01/20	Nov-...			1010 · cash 32000 · Owne...	50,000.00	50,000.00
							50,000.00	50,000.00
28	General Jour...	11/01/20	PV2...			5093 · Legal a... 1010 · cash	300.00	300.00
							300.00	300.00
29	General Jour...	11/01/20	PV2...			5000 · Rent Ex... 1010 · cash	1,000.00	1,000.00
							1,000.00	1,000.00
30	General Jour...	11/02/20	PV2...			1051 · Office E... 1052 · Design ... 1053 · Furnitu... 1010 · cash	1,000.00 4,000.00 1,000.00	6,000.00
							6,000.00	6,000.00
31	General Jour...	11/04/20	PV2...			5040 · Adverti... 1010 · cash	400.00	400.00
							400.00	400.00
32	General Jour...	11/05/20	240...			1010 · cash 4000 · Revenu...	600.00	600.00
							600.00	600.00

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CHHAN MENG Mid term 2
Journal
November 2024

Tra...	Type	Date	Num	Name	Memo	Account	Debit	Credit
33	General Jour...	11/07/20	PV2...			5080 · Food an...	50.00	
						1010 · cash		50.00
							50.00	50.00
34	General Jour...	11/08/20	240...			1010 · cash	200.00	
						4100 · Revenu...		200.00
							200.00	200.00
35	General Jour...	11/10/20	PV2...			5092 · Deliver...	100.00	
						1010 · cash		100.00
							100.00	100.00
36	General Jour...	11/12/20	240...			1010 · cash	800.00	
						4000 · Revenu...		800.00
							800.00	800.00
37	General Jour...	11/13/20	PV2...			5010 · Gasolin...	50.00	
						1010 · cash		50.00
							50.00	50.00
38	General Jour...	11/15/20	240...			1010 · cash	600.00	
						4000 · Revenu...		600.00
							600.00	600.00
39	General Jour...	11/15/20	PV2...			1014 · Design ...	600.00	
						1013 · Office S...	200.00	
						1010 · cash		800.00
							800.00	800.00

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CHHAN MENG Mid term 2
Journal
November 2024

Tra...	Type	Date	Num	Name	Memo	Account	Debit	Credit
40	General Jour...	11/16/20	240...			1010 · cash	200.00	
						4100 · Revenu...		200.00
							200.00	200.00
41	General Jour...	11/16/20	240...			1052 · Design ...	1,000.00	
						1010 · cash		1,000.00
							1,000.00	1,000.00
42	General Jour...	11/17/20	PV2...			5010 · Gasolin...	80.00	
						1010 · cash		80.00
							80.00	80.00
43	General Jour...	11/17/20	240...			1010 · cash	240.00	
						4100 · Revenu...		240.00
							240.00	240.00
44	General Jour...	11/18/20	240...			1010 · cash	240.00	
						4100 · Revenu...		240.00
							240.00	240.00
45	General Jour...	11/20/20	240...			1010 · cash	1,200.00	
						4000 · Revenu...		1,200.00
							1,200.00	1,200.00
46	General Jour...	11/22/20	PV2...			1051 · Office E...	4,000.00	
						1010 · cash		4,000.00
							4,000.00	4,000.00

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Journal
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Tra...	Type	Date	Num	Name	Memo	Account	Debit	Credit
47	General Jour...	11/25/20	PV2...			5092 · Deliver...	80.00	
						1010 · cash		80.00
							80.00	80.00
48	General Jour...	11/26/20	240...			1010 · cash	1,500.00	
						4000 · Revenu...		1,500.00
							1,500.00	1,500.00
49	General Jour...	11/29/20	PV2...			5050 · Utilities...	200.00	
						1010 · cash		200.00
							200.00	200.00
50	General Jour...	11/30/20	PV2...			66000 · Salari...	1,000.00	
						1010 · cash		1,000.00
							1,000.00	1,000.00
51	General Jour...	11/30/20	1			5090 · Office S...	80.00	
						1013 · Office S...		80.00
							80.00	80.00
52	General Jour...	11/30/20	2			5091 · Design ...	400.00	
						1014 · Design ...		400.00
							400.00	400.00

CHHAN MENG Mid term 2
Journal
November 2024

Tra...	Type	Date	Num	Name	Memo	Account	Debit	Credit
53	General Jour...	11/30/20	3			5060 · Depreci...	275.00	
						1071 · Accum...		275.00
							275.00	275.00
TOTAL							71,395.00	71,395.00

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CHHAN MENG Mid term 2
Journal
December 2024

Tra...	Type	Date	Num	Name	Memo	Account	Debit	Credit
54	General Jour...	12/01/20	PV2...			5020 · Repair ... 1010 · cash	50.00	50.00
							50.00	50.00
55	General Jour...	12/02/20	PV2...			1014 · Design ... 1010 · cash	400.00	400.00
							400.00	400.00
56	General Jour...	12/03/20	PV2...			5000 · Rent Ex... 1010 · cash	1,000.00	1,000.00
							1,000.00	1,000.00
57	General Jour...	12/04/20	PV2...			5040 · Adverti... 1010 · cash	200.00	200.00
							200.00	200.00
58	General Jour...	12/05/20	240...			1010 · cash 4000 · Revenu...	500.00	500.00
							500.00	500.00
59	General Jour...	12/07/20	PV2...			5080 · Food an... 1010 · cash	60.00	60.00
							60.00	60.00
60	General Jour...	12/08/20	240...			1010 · cash 4100 · Revenu...	400.00	400.00
							400.00	400.00

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CHHAN MENG Mid term 2
Journal
December 2024

Tra...	Type	Date	Num	Name	Memo	Account	Debit	Credit
61	General Jour...	12/09/20	V24...			5092 · Deliver...	200.00	
						1010 · cash		200.00
							200.00	200.00
62	General Jour...	12/11/20	240...			1010 · cash	800.00	
						4000 · Revenu...		800.00
							800.00	800.00
63	General Jour...	12/12/20	PV2...			5010 · Gasolin...	50.00	
						1010 · cash		50.00
							50.00	50.00
64	General Jour...	12/13/20	240...			1010 · cash	600.00	
						4000 · Revenu...		600.00
							600.00	600.00
65	General Jour...	12/14/20	PV2...			1014 · Design ...	600.00	
						1010 · cash		600.00
							600.00	600.00
66	General Jour...	12/15/20	No. ...			1010 · cash	300.00	
						4100 · Revenu...		300.00
							300.00	300.00
67	General Jour...	12/16/20	PV2...			1052 · Design ...	1,200.00	
						1010 · cash		1,200.00
							1,200.00	1,200.00

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Journal
December 2024

Tra...	Type	Date	Num	Name	Memo	Account	Debit	Credit
68	General Jour...	12/18/20	PV2...			5010 · Gasolin...	120.00	
						1010 · cash		120.00
							120.00	120.00
69	General Jour...	12/18/20	240...			1010 · cash	300.00	
						4100 · Revenu...		300.00
							300.00	300.00
70	General Jour...	12/19/20	240...			1010 · cash	650.00	
						4000 · Revenu...		650.00
							650.00	650.00
71	General Jour...	12/21/20	240...			1010 · cash	1,200.00	
						4000 · Revenu...		1,200.00
							1,200.00	1,200.00
72	General Jour...	12/23/20	PV2...			1014 · Design ...	700.00	
						1010 · cash		700.00
							700.00	700.00
73	General Jour...	12/25/20	PV2...			5092 · Deliver...	80.00	
						1010 · cash		80.00
							80.00	80.00
74	General Jour...	12/26/20	240...			1010 · cash	1,200.00	
						4000 · Revenu...		1,200.00
							1,200.00	1,200.00

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Journal
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Tra...	Type	Date	Num	Name	Memo	Account	Debit	Credit
75	General Jour...	12/29/20	PV2...			5050 · Utilities...	200.00	
						1010 · cash		200.00
							200.00	200.00
76	General Jour...	12/31/20	PV2...			66000 · Salari...	1,000.00	
						1010 · cash		1,000.00
							1,000.00	1,000.00
77	General Jour...	12/31/20	1			5090 · Office S...	90.00	
						1013 · Office S...		90.00
							90.00	90.00
78	General Jour...	12/31/20	2			5091 · Design ...	1,550.00	
						1014 · Design ...		1,550.00
							1,550.00	1,550.00
79	General Jour...	12/31/20	3			5060 · Depreci...	298.13	
						1071 · Accum...		298.13
							298.13	298.13
TOTAL							13,748.13	13,748.13

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Journal
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Tra...	Type	Date	Num	Name	Memo	Account	Debit	Credit
109	Check	01/01/20	PV2...	Mr. Ra Mr. Ra		1010 · cash 5092 · Deliver...	 300.00	300.00
							300.00	300.00
110	Check	01/02/20	PV2...	Bay-Store Sup... Bay-Store Sup... Bay-Store Sup...		1010 · cash 1013 · Office S... 1014 · Design ...	 100.00 700.00	800.00
							800.00	800.00
111	Check	01/03/20	PV2...	Mr. Dara Mr. Dara		1010 · cash 5000 · Rent Ex...	 1,000.00	1,000.00
							1,000.00	1,000.00
112	Check	01/04/20	PV2...	CTN CTN		1010 · cash 5040 · Adverti...	 200.00	200.00
							200.00	200.00
113	Invoice	01/05/20	250...	4u furniture c... 4u furniture c...	Revenue f...	1012 · Accoun... 4000 · Revenu...	700.00 700.00	 700.00
							700.00	700.00
114	Check	01/07/20	PV2...			1010 · cash 5080 · Food an...	 100.00	100.00
							100.00	100.00
115	Sales Receipt	01/08/20	250...	IM shop IM shop	Revenue f...	1010 · cash 4000 · Revenu...	200.00 200.00	 200.00
							200.00	200.00

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Journal
January 2025

Tra...	Type	Date	Num	Name	Memo	Account	Debit	Credit
116	Payment	01/09/20		4u furniture c...		1010 · cash	700.00	
				4u furniture c...		1012 · Accoun...		700.00
							700.00	700.00
117	Check	01/10/20	PV2...	Mr. Ra		1010 · cash		50.00
				Mr. Ra		5092 · Deliver...	50.00	
							50.00	50.00
118	Invoice	01/12/20	250...	Mr.vichet		1012 · Accoun...	1,200.00	
				Mr.vichet	Revenue f...	4000 · Revenu...		1,200.00
							1,200.00	1,200.00
119	Check	01/13/20	PV2...	TELA company		1010 · cash		90.00
				TELA company		5010 · Gasolin...	90.00	
							90.00	90.00
120	Sales Receipt	01/15/20	250...	Ly hong desig...		1010 · cash	600.00	
				Ly hong desig...	Revenue f...	4000 · Revenu...		600.00
							600.00	600.00
121	Check	01/16/20	PV2...	Bay store supp...		1010 · cash		500.00
				Bay store supp...		1014 · Design ...	500.00	
							500.00	500.00
122	Payment	01/17/20		Mr.vichet		1010 · cash	1,200.00	
				Mr.vichet		1012 · Accoun...		1,200.00
							1,200.00	1,200.00

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CHHAN MENG Mid term 2
Journal
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Tra...	Type	Date	Num	Name	Memo	Account	Debit	Credit
123	Sales Receipt	01/17/20	250...	easy-print-cen...		1010 · cash	200.00	
				easy-print-cen...	Revenue ...	4100 · Revenu...		200.00
							200.00	200.00
124	Check	01/19/20	PV2...	PCT center		1010 · cash		1,000.00
				PCT center		1051 · Office E...	1,000.00	
							1,000.00	1,000.00
125	Check	01/20/20	PV2...	TELA company		1010 · cash		80.00
				TELA company		5010 · Gasolin...	80.00	
							80.00	80.00
126	Sales Receipt	01/21/20	250...	Ly hong desig...		1010 · cash	500.00	
				Ly hong desig...	Revenue f...	4000 · Revenu...		500.00
							500.00	500.00
127	Sales Receipt	01/23/20	250...	Fashio center		1010 · cash	1,000.00	
				Fashio center	Revenue f...	4000 · Revenu...		1,000.00
							1,000.00	1,000.00
128	Sales Receipt	01/24/20	250...	Peng-hout		1010 · cash	400.00	
				Peng-hout	Revenue f...	4000 · Revenu...		400.00
							400.00	400.00
129	Check	01/24/20	PV2...	Mr. Ra		1010 · cash		80.00
				Mr. Ra		5092 · Deliver...	80.00	
							80.00	80.00

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Journal
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Tra...	Type	Date	Num	Name	Memo	Account	Debit	Credit
130	Sales Receipt	01/25/20	250...	Mean chey-co....		1010 · cash	1,000.00	
				Mean chey-co....	Revenue f...	4000 · Revenu...		1,000.00
							1,000.00	1,000.00
131	Check	01/29/20	PV2...	EDC		1010 · cash		200.00
				EDC		5050 · Utilities...	200.00	
							200.00	200.00
135	Check	01/30/20	PV2...			1010 · cash		1,000.00
						66000 · Salari...	1,000.00	
							1,000.00	1,000.00
136	General Jour...	01/31/20	1			5090 · Office S...	80.00	
						1013 · Office S...		80.00
							80.00	80.00
138	General Jour...	01/31/20	3			5060 · Depreci...	315.67	
						1071 · Accum...		315.67
							315.67	315.67
140	General Jour...	01/31/20	2			1014 · Design ...		200.00
						5091 · Design ...	200.00	
							200.00	200.00
TOTAL							13,695.67	13,695.67

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Accrual Basis

CHHAN MENG Mid term 2
Trial Balance
All Transactions

	Jan 31, 25	
	Debit	Credit
1010 · cash	41,010.00	
1012 · Accounts Receivable	0.00	
1013 · Office Supplies	50.00	
1014 · Design Supplies	1,350.00	
1051 · Office Equipment	6,000.00	
1052 · Design Equipment	6,200.00	
1053 · Furniture & Fixture	1,000.00	
1071 · Accumulated Depreciation		888.80
32000 · Owner's capital		50,000.00
4000 · Revenue from Design		15,250.00
4100 · Revenue from Consulting		2,080.00
5000 · Rent Expense	3,000.00	
5010 · Gasoline Expense	470.00	
5020 · Repair & Maintenance Expense	50.00	
5040 · Advertising Expense	800.00	
5050 · Utilities Expense	600.00	
5060 · Depreciation Expense	888.80	
5080 · Food and Meal Expense	210.00	
5090 · Office Supplies Expense	250.00	
5091 · Design Supplies Expense	2,150.00	
5092 · Delivery Expense	890.00	
5093 · Legal and Register Expense	300.00	
66000 · Salaries Expense	3,000.00	
TOTAL	<u>68,218.80</u>	<u>68,218.80</u>

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Journal
All Transactions

Tra...	Type	Date	Num	Name	Memo	Account	Debit	Credit
27	General Jour...	11/01/20	Nov-...			1010 · cash 32000 · Owne...	50,000.00	50,000.00
							50,000.00	50,000.00
28	General Jour...	11/01/20	PV2...			5093 · Legal a... 1010 · cash	300.00	300.00
							300.00	300.00
29	General Jour...	11/01/20	PV2...			5000 · Rent Ex... 1010 · cash	1,000.00	1,000.00
							1,000.00	1,000.00
30	General Jour...	11/02/20	PV2...			1051 · Office E... 1052 · Design ... 1053 · Furnitu... 1010 · cash	1,000.00 4,000.00 1,000.00	6,000.00
							6,000.00	6,000.00
31	General Jour...	11/04/20	PV2...			5040 · Adverti... 1010 · cash	400.00	400.00
							400.00	400.00
32	General Jour...	11/05/20	240...			1010 · cash 4000 · Revenu...	600.00	600.00
							600.00	600.00

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Journal
All Transactions

Tra...	Type	Date	Num	Name	Memo	Account	Debit	Credit
33	General Jour...	11/07/20	PV2...			5080 · Food an...	50.00	
						1010 · cash		50.00
							50.00	50.00
34	General Jour...	11/08/20	240...			1010 · cash	200.00	
						4100 · Revenu...		200.00
							200.00	200.00
35	General Jour...	11/10/20	PV2...			5092 · Deliver...	100.00	
						1010 · cash		100.00
							100.00	100.00
36	General Jour...	11/12/20	240...			1010 · cash	800.00	
						4000 · Revenu...		800.00
							800.00	800.00
37	General Jour...	11/13/20	PV2...			5010 · Gasolin...	50.00	
						1010 · cash		50.00
							50.00	50.00
38	General Jour...	11/15/20	240...			1010 · cash	600.00	
						4000 · Revenu...		600.00
							600.00	600.00
39	General Jour...	11/15/20	PV2...			1014 · Design ...	600.00	
						1013 · Office S...	200.00	
						1010 · cash		800.00
							800.00	800.00

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All Transactions

Tra...	Type	Date	Num	Name	Memo	Account	Debit	Credit
40	General Jour...	11/16/20	240...			1010 · cash	200.00	
						4100 · Revenu...		200.00
							200.00	200.00
41	General Jour...	11/16/20	240...			1052 · Design ...	1,000.00	
						1010 · cash		1,000.00
							1,000.00	1,000.00
42	General Jour...	11/17/20	PV2...			5010 · Gasolin...	80.00	
						1010 · cash		80.00
							80.00	80.00
43	General Jour...	11/17/20	240...			1010 · cash	240.00	
						4100 · Revenu...		240.00
							240.00	240.00
44	General Jour...	11/18/20	240...			1010 · cash	240.00	
						4100 · Revenu...		240.00
							240.00	240.00
45	General Jour...	11/20/20	240...			1010 · cash	1,200.00	
						4000 · Revenu...		1,200.00
							1,200.00	1,200.00
46	General Jour...	11/22/20	PV2...			1051 · Office E...	4,000.00	
						1010 · cash		4,000.00
							4,000.00	4,000.00

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Journal
All Transactions

Tra...	Type	Date	Num	Name	Memo	Account	Debit	Credit
47	General Jour...	11/25/20	PV2...			5092 · Deliver...	80.00	
						1010 · cash		80.00
							80.00	80.00
48	General Jour...	11/26/20	240...			1010 · cash	1,500.00	
						4000 · Revenu...		1,500.00
							1,500.00	1,500.00
49	General Jour...	11/29/20	PV2...			5050 · Utilities...	200.00	
						1010 · cash		200.00
							200.00	200.00
50	General Jour...	11/30/20	PV2...			66000 · Salari...	1,000.00	
						1010 · cash		1,000.00
							1,000.00	1,000.00
51	General Jour...	11/30/20	1			5090 · Office S...	80.00	
						1013 · Office S...		80.00
							80.00	80.00
52	General Jour...	11/30/20	2			5091 · Design ...	400.00	
						1014 · Design ...		400.00
							400.00	400.00
53	General Jour...	11/30/20	3			5060 · Depreci...	275.00	
						1071 · Accum...		275.00
							275.00	275.00

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Journal
All Transactions

Tra...	Type	Date	Num	Name	Memo	Account	Debit	Credit
54	General Jour...	12/01/20	PV2...			5020 · Repair ... 1010 · cash	50.00	50.00
							50.00	50.00
55	General Jour...	12/02/20	PV2...			1014 · Design ... 1010 · cash	400.00	400.00
							400.00	400.00
56	General Jour...	12/03/20	PV2...			5000 · Rent Ex... 1010 · cash	1,000.00	1,000.00
							1,000.00	1,000.00
57	General Jour...	12/04/20	PV2...			5040 · Adverti... 1010 · cash	200.00	200.00
							200.00	200.00
58	General Jour...	12/05/20	240...			1010 · cash 4000 · Revenu...	500.00	500.00
							500.00	500.00
59	General Jour...	12/07/20	PV2...			5080 · Food an... 1010 · cash	60.00	60.00
							60.00	60.00
60	General Jour...	12/08/20	240...			1010 · cash 4100 · Revenu...	400.00	400.00
							400.00	400.00

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Journal
All Transactions

Tra...	Type	Date	Num	Name	Memo	Account	Debit	Credit
61	General Jour...	12/09/20	V24...			5092 · Deliver...	200.00	
						1010 · cash		200.00
							200.00	200.00
62	General Jour...	12/11/20	240...			1010 · cash	800.00	
						4000 · Revenu...		800.00
							800.00	800.00
63	General Jour...	12/12/20	PV2...			5010 · Gasolin...	50.00	
						1010 · cash		50.00
							50.00	50.00
64	General Jour...	12/13/20	240...			1010 · cash	600.00	
						4000 · Revenu...		600.00
							600.00	600.00
65	General Jour...	12/14/20	PV2...			1014 · Design ...	600.00	
						1010 · cash		600.00
							600.00	600.00
66	General Jour...	12/15/20	No. ...			1010 · cash	300.00	
						4100 · Revenu...		300.00
							300.00	300.00
67	General Jour...	12/16/20	PV2...			1052 · Design ...	1,200.00	
						1010 · cash		1,200.00
							1,200.00	1,200.00

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CHHAN MENG Mid term 2
Journal
All Transactions

Tra...	Type	Date	Num	Name	Memo	Account	Debit	Credit
68	General Jour...	12/18/20	PV2...			5010 · Gasolin...	120.00	
						1010 · cash		120.00
							120.00	120.00
69	General Jour...	12/18/20	240...			1010 · cash	300.00	
						4100 · Revenu...		300.00
							300.00	300.00
70	General Jour...	12/19/20	240...			1010 · cash	650.00	
						4000 · Revenu...		650.00
							650.00	650.00
71	General Jour...	12/21/20	240...			1010 · cash	1,200.00	
						4000 · Revenu...		1,200.00
							1,200.00	1,200.00
72	General Jour...	12/23/20	PV2...			1014 · Design ...	700.00	
						1010 · cash		700.00
							700.00	700.00
73	General Jour...	12/25/20	PV2...			5092 · Deliver...	80.00	
						1010 · cash		80.00
							80.00	80.00
74	General Jour...	12/26/20	240...			1010 · cash	1,200.00	
						4000 · Revenu...		1,200.00
							1,200.00	1,200.00

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CHHAN MENG Mid term 2
Journal
All Transactions

Tra...	Type	Date	Num	Name	Memo	Account	Debit	Credit
75	General Jour...	12/29/20	PV2...			5050 · Utilities...	200.00	
						1010 · cash		200.00
							200.00	200.00
76	General Jour...	12/31/20	PV2...			66000 · Salari...	1,000.00	
						1010 · cash		1,000.00
							1,000.00	1,000.00
77	General Jour...	12/31/20	1			5090 · Office S...	90.00	
						1013 · Office S...		90.00
							90.00	90.00
78	General Jour...	12/31/20	2			5091 · Design ...	1,550.00	
						1014 · Design ...		1,550.00
							1,550.00	1,550.00
79	General Jour...	12/31/20	3			5060 · Depreci...	298.13	
						1071 · Accum...		298.13
							298.13	298.13
109	Check	01/01/20	PV2...	Mr. Ra		1010 · cash		300.00
				Mr. Ra		5092 · Deliver...	300.00	
							300.00	300.00
110	Check	01/02/20	PV2...	Bay-Store Sup...		1010 · cash		800.00
				Bay-Store Sup...		1013 · Office S...	100.00	
				Bay-Store Sup...		1014 · Design ...	700.00	
							800.00	800.00

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CHHAN MENG Mid term 2
Journal
All Transactions

Tra...	Type	Date	Num	Name	Memo	Account	Debit	Credit
111	Check	01/03/20	PV2...	Mr. Dara Mr. Dara		1010 · cash 5000 · Rent Ex...	 1,000.00	1,000.00
							1,000.00	1,000.00
112	Check	01/04/20	PV2...	CTN CTN		1010 · cash 5040 · Adverti...	 200.00	200.00
							200.00	200.00
113	Invoice	01/05/20	250...	4u furniture c... 4u furniture c...	Revenue f...	1012 · Accoun... 4000 · Revenu...	700.00 700.00	 700.00
							700.00	700.00
114	Check	01/07/20	PV2...			1010 · cash 5080 · Food an...	 100.00	100.00
							100.00	100.00
115	Sales Receipt	01/08/20	250...	IM shop IM shop	Revenue f...	1010 · cash 4000 · Revenu...	200.00 200.00	 200.00
							200.00	200.00
116	Payment	01/09/20		4u furniture c... 4u furniture c...		1010 · cash 1012 · Accoun...	700.00 700.00	 700.00
							700.00	700.00
117	Check	01/10/20	PV2...	Mr. Ra Mr. Ra		1010 · cash 5092 · Deliver...	 50.00	50.00
							50.00	50.00

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CHHAN MENG Mid term 2
Journal
All Transactions

Tra...	Type	Date	Num	Name	Memo	Account	Debit	Credit
118	Invoice	01/12/20	250...	Mr.vichet Mr.vichet	Revenue f...	1012 · Accoun... 4000 · Revenu...	1,200.00	1,200.00
							1,200.00	1,200.00
119	Check	01/13/20	PV2...	TELA company TELA company		1010 · cash 5010 · Gasolin...	90.00	90.00
							90.00	90.00
120	Sales Receipt	01/15/20	250...	Ly hong desig... Ly hong desig...	Revenue f...	1010 · cash 4000 · Revenu...	600.00	600.00
							600.00	600.00
121	Check	01/16/20	PV2...	Bay store supp... Bay store supp...		1010 · cash 1014 · Design ...	500.00	500.00
							500.00	500.00
122	Payment	01/17/20		Mr.vichet Mr.vichet		1010 · cash 1012 · Accoun...	1,200.00	1,200.00
							1,200.00	1,200.00
123	Sales Receipt	01/17/20	250...	easy-print-cen... easy-print-cen...	Revenue ...	1010 · cash 4100 · Revenu...	200.00	200.00
							200.00	200.00
124	Check	01/19/20	PV2...	PCT center PCT center		1010 · cash 1051 · Office E...	1,000.00	1,000.00
							1,000.00	1,000.00

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CHHAN MENG Mid term 2
Journal
All Transactions

Tra...	Type	Date	Num	Name	Memo	Account	Debit	Credit
125	Check	01/20/20	PV2...	TELA company		1010 · cash		80.00
				TELA company		5010 · Gasolin...	80.00	
							80.00	80.00
126	Sales Receipt	01/21/20	250...	Ly hong desig...		1010 · cash	500.00	
				Ly hong desig...	Revenue f...	4000 · Revenu...		500.00
							500.00	500.00
127	Sales Receipt	01/23/20	250...	Fashio center		1010 · cash	1,000.00	
				Fashio center	Revenue f...	4000 · Revenu...		1,000.00
							1,000.00	1,000.00
128	Sales Receipt	01/24/20	250...	Peng-hout		1010 · cash	400.00	
				Peng-hout	Revenue f...	4000 · Revenu...		400.00
							400.00	400.00
129	Check	01/24/20	PV2...	Mr. Ra		1010 · cash		80.00
				Mr. Ra		5092 · Deliver...	80.00	
							80.00	80.00
130	Sales Receipt	01/25/20	250...	Mean chey-co...		1010 · cash	1,000.00	
				Mean chey-co...	Revenue f...	4000 · Revenu...		1,000.00
							1,000.00	1,000.00
131	Check	01/29/20	PV2...	EDC		1010 · cash		200.00
				EDC		5050 · Utilities...	200.00	
							200.00	200.00

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CHHAN MENG Mid term 2
Journal
All Transactions

Tra...	Type	Date	Num	Name	Memo	Account	Debit	Credit
135	Check	01/30/20	PV2...			1010 · cash		1,000.00
						66000 · Salari...	1,000.00	
							1,000.00	1,000.00
136	General Jour...	01/31/20	1			5090 · Office S...	80.00	
						1013 · Office S...		80.00
							80.00	80.00
138	General Jour...	01/31/20	3			5060 · Depreci...	315.67	
						1071 · Accum...		315.67
							315.67	315.67
140	General Jour...	01/31/20	2			1014 · Design ...		200.00
						5091 · Design ...	200.00	
							200.00	200.00
TOTAL							98,838.80	98,838.80

CHHAN MENG Mid term 2
Statement of Cash Flows
All Transactions

	<u>Jan 31, 25</u>
OPERATING ACTIVITIES	
Net Income	4,721.20
Adjustments to reconcile Net Income to net cash provided by operations:	
1013 · Office Supplies	-50.00
1014 · Design Supplies	<u>-1,350.00</u>
Net cash provided by Operating Activities	3,321.20
INVESTING ACTIVITIES	
1051 · Office Equipment	-6,000.00
1052 · Design Equipment	-6,200.00
1053 · Furniture & Fixture	-1,000.00
1071 · Accumulated Depreciation	<u>888.80</u>
Net cash provided by Investing Activities	-12,311.20
FINANCING ACTIVITIES	
32000 · Owner's capital	<u>50,000.00</u>
Net cash provided by Financing Activities	<u>50,000.00</u>
Net cash increase for period	<u>41,010.00</u>
Cash at end of period	<u><u>41,010.00</u></u>

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Accrual Basis

CHHAN MENG Mid term 2
Profit & Loss
All Transactions

	Nov 30, 24	Dec 31, 24	Jan 31, 25	TOTAL
Income				
4000 · Revenue from Design	4,700.00	4,950.00	5,600.00	15,250.00
4100 · Revenue from Consulting	880.00	1,000.00	200.00	2,080.00
5000 · Rent Expense	-1,000.00	-1,000.00	-1,000.00	-3,000.00
Total Income	4,580.00	4,950.00	4,800.00	14,330.00
Expense				
5010 · Gasoline Expense	130.00	170.00	170.00	470.00
5020 · Repair & Maintenance Expense	0.00	50.00	0.00	50.00
5040 · Advertising Expense	400.00	200.00	200.00	800.00
5050 · Utilities Expense	200.00	200.00	200.00	600.00
5060 · Depreciation Expense	275.00	298.13	315.67	888.80
5080 · Food and Meal Expense	50.00	60.00	100.00	210.00
5090 · Office Supplies Expense	80.00	90.00	80.00	250.00
5091 · Design Supplies Expense	400.00	1,550.00	200.00	2,150.00
5092 · Delivery Expense	180.00	280.00	430.00	890.00
5093 · Legal and Register Expense	300.00	0.00	0.00	300.00
66000 · Salaries Expense	1,000.00	1,000.00	1,000.00	3,000.00
Total Expense	3,015.00	3,898.13	2,695.67	9,608.80
Net Income	1,565.00	1,051.87	2,104.33	4,721.20

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Accrual Basis

CHHAN MENG Mid term 2
General Ledger
All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
1010 · cash								
General Jour...	11/01/20	Nov-...		32000 · O...		50,000.00		50,000.00
General Jour...	11/01/20	PV2...		5093 · Leg...			300.00	49,700.00
General Jour...	11/01/20	PV2...		5000 · Ren...			1,000.00	48,700.00
General Jour...	11/02/20	PV2...		1051 · Offi...			6,000.00	42,700.00
General Jour...	11/04/20	PV2...		5040 · Adv...			400.00	42,300.00
General Jour...	11/05/20	240...		4000 · Rev...		600.00		42,900.00
General Jour...	11/07/20	PV2...		5080 · Foo...			50.00	42,850.00
General Jour...	11/08/20	240...		4100 · Rev...		200.00		43,050.00
General Jour...	11/10/20	PV2...		5092 · Deli...			100.00	42,950.00
General Jour...	11/12/20	240...		4000 · Rev...		800.00		43,750.00
General Jour...	11/13/20	PV2...		5010 · Gas...			50.00	43,700.00
General Jour...	11/15/20	240...		4000 · Rev...		600.00		44,300.00
General Jour...	11/15/20	PV2...		1014 · Des...			800.00	43,500.00
General Jour...	11/16/20	240...		4100 · Rev...		200.00		43,700.00
General Jour...	11/16/20	240...		1052 · Des...			1,000.00	42,700.00
General Jour...	11/17/20	PV2...		5010 · Gas...			80.00	42,620.00
General Jour...	11/17/20	240...		4100 · Rev...		240.00		42,860.00
General Jour...	11/18/20	240...		4100 · Rev...		240.00		43,100.00
General Jour...	11/20/20	240...		4000 · Rev...		1,200.00		44,300.00
General Jour...	11/22/20	PV2...		1051 · Offi...			4,000.00	40,300.00
General Jour...	11/25/20	PV2...		5092 · Deli...			80.00	40,220.00
General Jour...	11/26/20	240...		4000 · Rev...		1,500.00		41,720.00
General Jour...	11/29/20	PV2...		5050 · Util...			200.00	41,520.00
General Jour...	11/30/20	PV2...		66000 · Sa...			1,000.00	40,520.00
General Jour...	12/01/20	PV2...		5020 · Rep...			50.00	40,470.00
General Jour...	12/02/20	PV2...		1014 · Des...			400.00	40,070.00
General Jour...	12/03/20	PV2...		5000 · Ren...			1,000.00	39,070.00
General Jour...	12/04/20	PV2...		5040 · Adv...			200.00	38,870.00
General Jour...	12/05/20	240...		4000 · Rev...		500.00		39,370.00
General Jour...	12/07/20	PV2...		5080 · Foo...			60.00	39,310.00
General Jour...	12/08/20	240...		4100 · Rev...		400.00		39,710.00
General Jour...	12/09/20	V24...		5092 · Deli...			200.00	39,510.00

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Accrual Basis

CHHAN MENG Mid term 2
General Ledger
All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Jour...	12/11/20	240...			4000 · Rev...	800.00		40,310.00
General Jour...	12/12/20	PV2...			5010 · Gas...		50.00	40,260.00
General Jour...	12/13/20	240...			4000 · Rev...	600.00		40,860.00
General Jour...	12/14/20	PV2...			1014 · Des...		600.00	40,260.00
General Jour...	12/15/20	No. ...			4100 · Rev...	300.00		40,560.00
General Jour...	12/16/20	PV2...			1052 · Des...		1,200.00	39,360.00
General Jour...	12/18/20	PV2...			5010 · Gas...		120.00	39,240.00
General Jour...	12/18/20	240...			4100 · Rev...	300.00		39,540.00
General Jour...	12/19/20	240...			4000 · Rev...	650.00		40,190.00
General Jour...	12/21/20	240...			4000 · Rev...	1,200.00		41,390.00
General Jour...	12/23/20	PV2...			1014 · Des...		700.00	40,690.00
General Jour...	12/25/20	PV2...			5092 · Deli...		80.00	40,610.00
General Jour...	12/26/20	240...			4000 · Rev...	1,200.00		41,810.00
General Jour...	12/29/20	PV2...			5050 · Util...		200.00	41,610.00
General Jour...	12/31/20	PV2...			66000 · Sa...		1,000.00	40,610.00
Check	01/01/20	PV2...	Mr. Ra		5092 · Deli...		300.00	40,310.00
Check	01/02/20	PV2...	Bay-Store Sup...		-SPLIT-		800.00	39,510.00
Check	01/03/20	PV2...	Mr. Dara		5000 · Ren...		1,000.00	38,510.00
Check	01/04/20	PV2...	CTN		5040 · Adv...		200.00	38,310.00
Check	01/07/20	PV2...			5080 · Foo...		100.00	38,210.00
Sales Receipt	01/08/20	250...	IM shop		4000 · Rev...	200.00		38,410.00
Payment	01/09/20		4u furniture c...		1012 · Acc...	700.00		39,110.00
Check	01/10/20	PV2...	Mr. Ra		5092 · Deli...		50.00	39,060.00
Check	01/13/20	PV2...	TELA company		5010 · Gas...		90.00	38,970.00
Sales Receipt	01/15/20	250...	Ly hong desig...		4000 · Rev...	600.00		39,570.00
Check	01/16/20	PV2...	Bay store supp...		1014 · Des...		500.00	39,070.00
Payment	01/17/20		Mr.vichet		1012 · Acc...	1,200.00		40,270.00
Sales Receipt	01/17/20	250...	easy-print-cen...		4100 · Rev...	200.00		40,470.00
Check	01/19/20	PV2...	PCT center		1051 · Offi...		1,000.00	39,470.00
Check	01/20/20	PV2...	TELA company		5010 · Gas...		80.00	39,390.00
Sales Receipt	01/21/20	250...	Ly hong desig...		4000 · Rev...	500.00		39,890.00
Sales Receipt	01/23/20	250...	Fashio center		4000 · Rev...	1,000.00		40,890.00
Sales Receipt	01/24/20	250...	Peng-hout		4000 · Rev...	400.00		41,290.00

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Accrual Basis

CHHAN MENG Mid term 2
General Ledger
All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	01/24/20	PV2...	Mr. Ra		5092 · Deli...		80.00	41,210.00
Sales Receipt	01/25/20	250...	Mean chey-co...		4000 · Rev...	1,000.00		42,210.00
Check	01/29/20	PV2...	EDC		5050 · Util...		200.00	42,010.00
Check	01/30/20	PV2...			66000 · Sa...		1,000.00	41,010.00
Total 1010 · cash						67,330.00	26,320.00	41,010.00
1011 · ABA bank								
Total 1011 · ABA bank								0.00
1012 · Accounts Receivable								
Invoice	01/05/20	250...	4u furniture c...		4000 · Rev...	700.00		700.00
Payment	01/09/20		4u furniture c...		1010 · cash		700.00	0.00
Invoice	01/12/20	250...	Mr.vichet		4000 · Rev...	1,200.00		1,200.00
Payment	01/17/20		Mr.vichet		1010 · cash		1,200.00	0.00
Total 1012 · Accounts Receivable						1,900.00	1,900.00	0.00
1013 · Office Supplies								
General Jour...	11/15/20	PV2...			1014 · Des...	200.00		200.00
General Jour...	11/30/20	1			5090 · Offi...		80.00	120.00
General Jour...	12/31/20	1			5090 · Offi...		90.00	30.00
Check	01/02/20	PV2...	Bay-Store Sup...		1010 · cash	100.00		130.00
General Jour...	01/31/20	1			5090 · Offi...		80.00	50.00
Total 1013 · Office Supplies						300.00	250.00	50.00

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Accrual Basis

CHHAN MENG Mid term 2
General Ledger
All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
1014 · Design Supplies								
General Jour...	11/15/20	PV2...			-SPLIT-	600.00		600.00
General Jour...	11/30/20	2			5091 · Des...		400.00	200.00
General Jour...	12/02/20	PV2...			1010 · cash	400.00		600.00
General Jour...	12/14/20	PV2...			1010 · cash	600.00		1,200.00
General Jour...	12/23/20	PV2...			1010 · cash	700.00		1,900.00
General Jour...	12/31/20	2			5091 · Des...		1,550.00	350.00
Check	01/02/20	PV2...	Bay-Store Sup...		1010 · cash	700.00		1,050.00
Check	01/16/20	PV2...	Bay store supp...		1010 · cash	500.00		1,550.00
General Jour...	01/31/20	2			5091 · Des...		200.00	1,350.00
Total 1014 · Design Supplies						3,500.00	2,150.00	1,350.00
1050 · Truck								
Total 1050 · Truck								0.00
12000 · Undeposited Funds								
Total 12000 · Undeposited Funds								0.00
1051 · Office Equipment								
General Jour...	11/02/20	PV2...			-SPLIT-	1,000.00		1,000.00
General Jour...	11/22/20	PV2...			1010 · cash	4,000.00		5,000.00
Check	01/19/20	PV2...	PCT center		1010 · cash	1,000.00		6,000.00
Total 1051 · Office Equipment						6,000.00	0.00	6,000.00
1052 · Design Equipment								
General Jour...	11/02/20	PV2...			1051 · Offi...	4,000.00		4,000.00
General Jour...	11/16/20	240...			1010 · cash	1,000.00		5,000.00
General Jour...	12/16/20	PV2...			1010 · cash	1,200.00		6,200.00
Total 1052 · Design Equipment						6,200.00	0.00	6,200.00

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Accrual Basis

CHHAN MENG Mid term 2
General Ledger
All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
1053 · Furniture & Fixture								
General Jour...	11/02/20	PV2...			1051 · Offi...	1,000.00		1,000.00
Total 1053 · Furniture & Fixture						1,000.00	0.00	1,000.00
1055 · Computer Equipment								
Total 1055 · Computer Equipment								0.00
1060 · Land								
Total 1060 · Land								0.00
1070 · Building								
Total 1070 · Building								0.00
1071 · Accumulated Depreciation								
General Jour...	11/30/20	3			5060 · Dep...		275.00	-275.00
General Jour...	12/31/20	3			5060 · Dep...		298.13	-573.13
General Jour...	01/31/20	3			5060 · Dep...		315.67	-888.80
Total 1071 · Accumulated Depreciation						0.00	888.80	-888.80
2000 · Accounts Payable								
Total 2000 · Accounts Payable								0.00
2020 · Unearned Revenue								
Total 2020 · Unearned Revenue								0.00
24000 · Salaries Payable								
Total 24000 · Salaries Payable								0.00
30000 · Opening Balance Equity								
Total 30000 · Opening Balance Equity								0.00
30800 · Owne'rs Drawing								
Total 30800 · Owne'rs Drawing								0.00

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Accrual Basis

CHHAN MENG Mid term 2
General Ledger
All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
32000 · Owner's capital								
General Jour...	11/01/20	Nov-...			1010 · cash		50,000.00	-50,000.00
Total 32000 · Owner's capital						0.00	50,000.00	-50,000.00
4000 · Revenue from Design								
General Jour...	11/05/20	240...			1010 · cash		600.00	-600.00
General Jour...	11/12/20	240...			1010 · cash		800.00	-1,400.00
General Jour...	11/15/20	240...			1010 · cash		600.00	-2,000.00
General Jour...	11/20/20	240...			1010 · cash		1,200.00	-3,200.00
General Jour...	11/26/20	240...			1010 · cash		1,500.00	-4,700.00
General Jour...	12/05/20	240...			1010 · cash		500.00	-5,200.00
General Jour...	12/11/20	240...			1010 · cash		800.00	-6,000.00
General Jour...	12/13/20	240...			1010 · cash		600.00	-6,600.00
General Jour...	12/19/20	240...			1010 · cash		650.00	-7,250.00
General Jour...	12/21/20	240...			1010 · cash		1,200.00	-8,450.00
General Jour...	12/26/20	240...			1010 · cash		1,200.00	-9,650.00
Invoice	01/05/20	250...	4u furniture c...	Revenue f...	1012 · Acc...		700.00	-10,350.00
Sales Receipt	01/08/20	250...	IM shop	Revenue f...	1010 · cash		200.00	-10,550.00
Invoice	01/12/20	250...	Mr.vichet	Revenue f...	1012 · Acc...		1,200.00	-11,750.00
Sales Receipt	01/15/20	250...	Ly hong desig...	Revenue f...	1010 · cash		600.00	-12,350.00
Sales Receipt	01/21/20	250...	Ly hong desig...	Revenue f...	1010 · cash		500.00	-12,850.00
Sales Receipt	01/23/20	250...	Fashio center	Revenue f...	1010 · cash		1,000.00	-13,850.00
Sales Receipt	01/24/20	250...	Peng-hout	Revenue f...	1010 · cash		400.00	-14,250.00
Sales Receipt	01/25/20	250...	Mean chey-co...	Revenue f...	1010 · cash		1,000.00	-15,250.00
Total 4000 · Revenue from Design						0.00	15,250.00	-15,250.00

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Accrual Basis

CHHAN MENG Mid term 2
General Ledger
All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
4100 · Revenue from Consulting								
General Jour...	11/08/20	240...			1010 · cash		200.00	-200.00
General Jour...	11/16/20	240...			1010 · cash		200.00	-400.00
General Jour...	11/17/20	240...			1010 · cash		240.00	-640.00
General Jour...	11/18/20	240...			1010 · cash		240.00	-880.00
General Jour...	12/08/20	240...			1010 · cash		400.00	-1,280.00
General Jour...	12/15/20	No. ...			1010 · cash		300.00	-1,580.00
General Jour...	12/18/20	240...			1010 · cash		300.00	-1,880.00
Sales Receipt	01/17/20	250...	easy-print-cen...	Revenue ...	1010 · cash		200.00	-2,080.00
Total 4100 · Revenue from Consulting						0.00	2,080.00	-2,080.00
5000 · Rent Expense								
General Jour...	11/01/20	PV2...			1010 · cash	1,000.00		1,000.00
General Jour...	12/03/20	PV2...			1010 · cash	1,000.00		2,000.00
Check	01/03/20	PV2...	Mr. Dara		1010 · cash	1,000.00		3,000.00
Total 5000 · Rent Expense						3,000.00	0.00	3,000.00
5010 · Gasoline Expense								
General Jour...	11/13/20	PV2...			1010 · cash	50.00		50.00
General Jour...	11/17/20	PV2...			1010 · cash	80.00		130.00
General Jour...	12/12/20	PV2...			1010 · cash	50.00		180.00
General Jour...	12/18/20	PV2...			1010 · cash	120.00		300.00
Check	01/13/20	PV2...	TELA company		1010 · cash	90.00		390.00
Check	01/20/20	PV2...	TELA company		1010 · cash	80.00		470.00
Total 5010 · Gasoline Expense						470.00	0.00	470.00
5020 · Repair & Maintenance Expense								
General Jour...	12/01/20	PV2...			1010 · cash	50.00		50.00
Total 5020 · Repair & Maintenance Expense						50.00	0.00	50.00

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Accrual Basis

CHHAN MENG Mid term 2
General Ledger
All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
5030 · phone & Internet Service Expens								
Total 5030 · phone & Internet Service Expens								0.00
5040 · Advertising Expense								
General Jour...	11/04/20	PV2...			1010 · cash	400.00		400.00
General Jour...	12/04/20	PV2...			1010 · cash	200.00		600.00
Check	01/04/20	PV2...	CTN		1010 · cash	200.00		800.00
Total 5040 · Advertising Expense						800.00	0.00	800.00
5050 · Utilities Expense								
General Jour...	11/29/20	PV2...			1010 · cash	200.00		200.00
General Jour...	12/29/20	PV2...			1010 · cash	200.00		400.00
Check	01/29/20	PV2...	EDC		1010 · cash	200.00		600.00
Total 5050 · Utilities Expense						600.00	0.00	600.00
5060 · Depreciation Expense								
General Jour...	11/30/20	3			1071 · Acc...	275.00		275.00
General Jour...	12/31/20	3			1071 · Acc...	298.13		573.13
General Jour...	01/31/20	3			1071 · Acc...	315.67		888.80
Total 5060 · Depreciation Expense						888.80	0.00	888.80
5080 · Food and Meal Expense								
General Jour...	11/07/20	PV2...			1010 · cash	50.00		50.00
General Jour...	12/07/20	PV2...			1010 · cash	60.00		110.00
Check	01/07/20	PV2...			1010 · cash	100.00		210.00
Total 5080 · Food and Meal Expense						210.00	0.00	210.00

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Accrual Basis

CHHAN MENG Mid term 2
General Ledger
All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
5090 • Office Supplies Expense								
General Jour...	11/30/20	1			1013 • Offi...	80.00		80.00
General Jour...	12/31/20	1			1013 • Offi...	90.00		170.00
General Jour...	01/31/20	1			1013 • Offi...	80.00		250.00
Total 5090 • Office Supplies Expense						250.00	0.00	250.00
5091 • Design Supplies Expense								
General Jour...	11/30/20	2			1014 • Des...	400.00		400.00
General Jour...	12/31/20	2			1014 • Des...	1,550.00		1,950.00
General Jour...	01/31/20	2			1014 • Des...	200.00		2,150.00
Total 5091 • Design Supplies Expense						2,150.00	0.00	2,150.00
5092 • Delivery Expense								
General Jour...	11/10/20	PV2...			1010 • cash	100.00		100.00
General Jour...	11/25/20	PV2...			1010 • cash	80.00		180.00
General Jour...	12/09/20	V24...			1010 • cash	200.00		380.00
General Jour...	12/25/20	PV2...			1010 • cash	80.00		460.00
Check	01/01/20	PV2...	Mr. Ra		1010 • cash	300.00		760.00
Check	01/10/20	PV2...	Mr. Ra		1010 • cash	50.00		810.00
Check	01/24/20	PV2...	Mr. Ra		1010 • cash	80.00		890.00
Total 5092 • Delivery Expense						890.00	0.00	890.00
5093 • Legal and Register Expense								
General Jour...	11/01/20	PV2...			1010 • cash	300.00		300.00
Total 5093 • Legal and Register Expense						300.00	0.00	300.00
5094 • Miscellaneous Expense								
Total 5094 • Miscellaneous Expense								0.00

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Accrual Basis

CHHAN MENG Mid term 2
General Ledger
All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
66000 · Salaries Expense								
General Jour...	11/30/20	PV2...			1010 · cash	1,000.00		1,000.00
General Jour...	12/31/20	PV2...			1010 · cash	1,000.00		2,000.00
Check	01/30/20	PV2...			1010 · cash	1,000.00		3,000.00
Total 66000 · Salaries Expense						3,000.00	0.00	3,000.00
No acct								
Total no acct								0.00
TOTAL						98,838.80	98,838.80	0.00

CHHAN MENG Mid term 2
Balance Sheet
All Transactions

	<u>Nov 30, 24</u>	<u>Dec 31, 24</u>	<u>Jan 31, 25</u>
ASSETS			
Current Assets			
Checking/Savings			
1010 · cash	<u>40,520.00</u>	<u>40,610.00</u>	<u>41,010.00</u>
Total Checking/Savings	<u>40,520.00</u>	<u>40,610.00</u>	<u>41,010.00</u>
Other Current Assets			
1013 · Office Supplies	<u>120.00</u>	<u>30.00</u>	<u>50.00</u>
1014 · Design Supplies	<u>200.00</u>	<u>350.00</u>	<u>1,350.00</u>
Total Other Current Assets	<u>320.00</u>	<u>380.00</u>	<u>1,400.00</u>
Total Current Assets	<u>40,840.00</u>	<u>40,990.00</u>	<u>42,410.00</u>
Fixed Assets			
1051 · Office Equipment	<u>5,000.00</u>	<u>5,000.00</u>	<u>6,000.00</u>
1052 · Design Equipment	<u>5,000.00</u>	<u>6,200.00</u>	<u>6,200.00</u>
1053 · Furniture & Fixture	<u>1,000.00</u>	<u>1,000.00</u>	<u>1,000.00</u>
1071 · Accumulated Depreciation	<u>-275.00</u>	<u>-573.13</u>	<u>-888.80</u>
Total Fixed Assets	<u>10,725.00</u>	<u>11,626.87</u>	<u>12,311.20</u>
TOTAL ASSETS	<u>51,565.00</u>	<u>52,616.87</u>	<u>54,721.20</u>
LIABILITIES & EQUITY			
Equity			
32000 · Owner's capital	<u>50,000.00</u>	<u>50,000.00</u>	<u>52,616.87</u>
Net Income	<u>1,565.00</u>	<u>2,616.87</u>	<u>2,104.33</u>
Total Equity	<u>51,565.00</u>	<u>52,616.87</u>	<u>54,721.20</u>
TOTAL LIABILITIES & EQUITY	<u>51,565.00</u>	<u>52,616.87</u>	<u>54,721.20</u>