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SW43, Soun Sopheaboth, Midterm 2
Journal
November 2024

Tr...	Type	Date	Num	Name	Account	Debit	Credit
7	General Jou...	11/01/2024	PV24110001		5093 · Legal and Register Ex... 1010 · Cash	300.00	
							300.00
						300.00	300.00
8	General Jou...	11/01/2024	PV24110002	Mr. Dara Mr. Dara	5000 · Rent Expense 1010 · Cash	1,000.00	
							1,000.00
						1,000.00	1,000.00
31	General Jou...	11/01/2024	NOV-001		1010 · Cash 32000 · Owner's Capital	50,000.00	
							50,000.00
						50,000.00	50,000.00
9	General Jou...	11/02/2024	PV24110003	Bay-Store Supply1 Bay-Store Supply1 Bay-Store Supply1 Bay-Store Supply1	1051 · Office Equipment 1052 · Design Equipment 1053 · Furniture & Fixture 1010 · Cash	1,000.00 4,000.00 1,000.00	
							6,000.00
						6,000.00	6,000.00
5	General Jou...	11/04/2024	PV24110004	CTN1 CTN1	5040 · Advertising Expense 1010 · Cash	400.00	
							400.00
						400.00	400.00
6	General Jou...	11/05/2024	240001	Sophat Sophat	1010 · Cash 4000 · Revenue from Design	600.00	
							600.00
						600.00	600.00
10	General Jou...	11/07/2024	PV24110005		5080 · Food and Meal Expense 1010 · Cash	50.00	
							50.00
						50.00	50.00
11	General Jou...	11/08/2024	240002	DM shop DM shop	4100 · Revenue from Consult... 1010 · Cash	200.00	
							200.00
						200.00	200.00
12	General Jou...	11/10/2024	PV24110006	Mr. Ra1 Mr. Ra1	5092 · Delivery Expense 1010 · Cash	100.00	
							100.00
						100.00	100.00
13	General Jou...	11/12/2024	240003	Mr. Vichet Mr. Vichet	4000 · Revenue from Design 1010 · Cash	800.00	
							800.00
						800.00	800.00
14	General Jou...	11/13/2024	PV24110007	TELA Company1 TELA Company1	5010 · Gasoline Expense 1010 · Cash	50.00	
							50.00
						50.00	50.00
15	General Jou...	11/15/2024	240004	Sokha shop Sokha shop	4000 · Revenue from Design 1010 · Cash	600.00	
							600.00
						600.00	600.00

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Tr...	Type	Date	Num	Name	Account	Debit	Credit
16	General Jou...	11/15/2024	PV24110008	Bay-Store Supply1 Bay-Store Supply1 Bay-Store Supply1	5091 · Design Supplies Expe... 5090 · Office Supplies Expense 1010 · Cash	600.00 200.00 800.00 800.00	 800.00 800.00
17	General Jou...	11/16/2024	240005		4100 · Revenue from Consult... 1010 · Cash	 200.00 200.00	200.00 200.00
18	General Jou...	11/16/2024	PV24110009	Gold Design shop Gold Design shop	1052 · Design Equipment 1010 · Cash	1,000.00 1,000.00	 1,000.00 1,000.00
19	General Jou...	11/17/2024	PV24110010	TEL A Company1 TEL A Company1	5010 · Gasoline Expense 1010 · Cash	80.00 80.00	 80.00 80.00
20	General Jou...	11/17/2024	240006	Ly Hong Design Ly Hong Design	4100 · Revenue from Consult... 1010 · Cash	 240.00 240.00	240.00 240.00
21	General Jou...	11/18/2024	240007	Fashion Center Fashion Center	4100 · Revenue from Consult... 1010 · Cash	 240.00 240.00	240.00 240.00
22	General Jou...	11/20/2024	240008	Peng Huot Peng Huot	4000 · Revenue from Design 1010 · Cash	 1,200.00 1,200.00	1,200.00 1,200.00
23	General Jou...	11/22/2024	PV24110011	Bay-Store Supply1 Bay-Store Supply1	5090 · Office Supplies Expense 1010 · Cash	4,000.00 4,000.00	 4,000.00 4,000.00
24	General Jou...	11/25/2024	PV24110012	Mr. Ra1 Mr. Ra1	5092 · Delivery Expense 1010 · Cash	80.00 80.00	 80.00 80.00
25	General Jou...	11/26/2024	240009	Mean Chay Co., Ltd Mean Chay Co., Ltd	4000 · Revenue from Design 1010 · Cash	 1,500.00 1,500.00	1,500.00 1,500.00
26	General Jou...	11/29/2024	PV23110013	EDC EDC	5050 · Utilities Expense 1010 · Cash	 200.00 200.00	200.00 200.00
27	General Jou...	11/30/2024	PV23110014		5070 · Salaries Expense 1010 · Cash	 1,000.00 1,000.00	1,000.00 1,000.00
28	General Jou...	11/30/2024			5090 · Office Supplies Expense 1051 · Office Equipment	80.00 80.00	 80.00 80.00

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Tr...	Type	Date	Num	Name	Account	Debit	Credit
29	General Jou...	11/30/2024			5091 · Design Supplies Expe... 1014 · Design Supplies	400.00 400.00	400.00
30	General Jou...	11/30/2024			5060 · Depreciation Expense 1071 · Accumulated Deprecia...	275.00 275.00	275.00
TOTAL						71,395.00	71,395.00

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Journal

December 1 - 30, 2024

Tr...	Type	Date	Num	Name	Account	Debit	Credit
32	General Jou...	12/01/2024	PV24120015	Mr. Ravuth Mr. Ravuth	5020 · Repair & Maintenance... 1010 · Cash	50.00	50.00
						50.00	50.00
33	General Jou...	12/02/2024	PV24120016	Bay-Store Supply1 Bay-Store Supply1	5091 · Design Supplies Expe... 1010 · Cash	400.00	400.00
						400.00	400.00
34	General Jou...	12/03/2024	PV24120017	Mr. Dara Mr. Dara	5000 · Rent Expense 1010 · Cash	1,000.00	1,000.00
						1,000.00	1,000.00
35	General Jou...	12/04/2024	PV24120018	CTN1 CTN1	5040 · Advertising Expense 1010 · Cash	200.00	200.00
						200.00	200.00
36	General Jou...	12/05/2024	240010	Mr. Vichet Mr. Vichet	1010 · Cash 4000 · Revenue from Design	500.00	500.00
						500.00	500.00
37	General Jou...	12/07/2024	PV24120019		5080 · Food and Meal Expense 1010 · Cash	60.00	60.00
						60.00	60.00
38	General Jou...	12/08/2024	240011	4U FurnitureCenter 4U FurnitureCenter	4100 · Revenue from Consult... 1010 · Cash	400.00	400.00
						400.00	400.00
39	General Jou...	12/09/2024	PV24120020	Mr. Ra1 Mr. Ra1	5092 · Delivery Expense 1010 · Cash	200.00	200.00
						200.00	200.00
40	General Jou...	12/11/2024	240012	Mr. Vichet Mr. Vichet	1010 · Cash 4000 · Revenue from Design	800.00	800.00
						800.00	800.00
41	General Jou...	12/12/2024	PV24120021	TELA Company1 TELA Company1	5010 · Gasoline Expense 1010 · Cash	50.00	50.00
						50.00	50.00
42	General Jou...	12/13/2024	240013		1010 · Cash 4000 · Revenue from Design	600.00	600.00
						600.00	600.00
43	General Jou...	12/14/2024	PV24120022	Bay-Store Supply1 Bay-Store Supply1	1014 · Design Supplies 1010 · Cash	600.00	600.00
						600.00	600.00
44	General Jou...	12/15/2024	240014	Gold Design shop Gold Design shop	1010 · Cash 4100 · Revenue from Consult...	300.00	300.00
						300.00	300.00

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December 1 - 30, 2024

Tr...	Type	Date	Num	Name	Account	Debit	Credit
45	General Jou...	12/16/2024	PV24120023	Bay-Store Supply1 Bay-Store Supply1	1052 · Design Equipment 1010 · Cash	1,200.00 1,200.00	 1,200.00
46	General Jou...	12/18/2024	PV24120024		5010 · Gasoline Expense 1010 · Cash	120.00 120.00	 120.00
47	General Jou...	12/18/2024	240015	Ly Hong Design Ly Hong Design	4100 · Revenue from Consult... 1010 · Cash	300.00 300.00	 300.00
48	General Jou...	12/19/2024	240016		1010 · Cash 4000 · Revenue from Design	650.00 650.00	 650.00
49	General Jou...	12/21/2024	240017	Peng Huot Peng Huot	4100 · Revenue from Consult... 1010 · Cash	1,200.00 1,200.00	 1,200.00
50	General Jou...	12/23/2024	PV24120025	Bay-Store Supply1 Bay-Store Supply1	1014 · Design Supplies 1010 · Cash	700.00 700.00	 700.00
51	General Jou...	12/25/2024	PV24120026	Mr. Ra1 Mr. Ra1	5092 · Delivery Expense 1010 · Cash	80.00 80.00	 80.00
52	General Jou...	12/26/2024	240018	Mean Chay Co., Ltd	1010 · Cash 4000 · Revenue from Design	1,200.00 1,200.00	 1,200.00
53	General Jou...	12/29/2024	PV24120027	EDC EDC	5050 · Utilities Expense 1010 · Cash	200.00 200.00	 200.00
TOTAL						10,810.00	10,810.00

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January 2025

Tr...	Type	Date	Num	Name	Account	Debit	Credit
58	Check	01/01/2025	PV25010001	Mr. Ra1 Mr. Ra1	1010 · Cash 5092 · Delivery Expense	300.00 300.00	300.00 300.00
59	Check	01/02/2025	PV25010002	Bay-Store Supply1 Bay-Store Supply1 Bay-Store Supply1	1010 · Cash 1014 · Design Supplies 1013 · Office Supplies	700.00 100.00	800.00 800.00
61	Check	01/03/2025	PV25010003	Mr. Dara Mr. Dara	1010 · Cash 5000 · Rent Expense	1,000.00	1,000.00
60	Check	01/04/2025	PV25010004	CTN1 CTN1	1010 · Cash 5040 · Advertising Expense	200.00	200.00
64	Invoice	01/05/2025	250001	4U FurnitureCenter 4U FurnitureCenter	1012 · Accounts Receivable 4000 · Revenue from Design	700.00	700.00
63	Check	01/07/2025	PV25010005		1010 · Cash 5080 · Food and Meal Expense	100.00	100.00
65	Sales Receipt	01/08/2025	250002	DM shop DM shop	1010 · Cash 4100 · Revenue from Consult...	200.00	200.00
66	Payment	01/09/2025	250001	4U FurnitureCenter 4U FurnitureCenter	1010 · Cash 1012 · Accounts Receivable	700.00	700.00
67	Check	01/10/2025	PV25010006	Mr. Ra1 Mr. Ra1	1010 · Cash 5092 · Delivery Expense	50.00	50.00
68	Invoice	01/12/2025	250003	Mr. Vichet Mr. Vichet	1012 · Accounts Receivable 4000 · Revenue from Design	1,200.00	1,200.00
69	Check	01/13/2025	PV25010007	TEL A Company1 TEL A Company1	1010 · Cash 5010 · Gasoline Expense	90.00	90.00
70	Sales Receipt	01/15/2025	250004	Ly Hong Design Ly Hong Design	1010 · Cash 4000 · Revenue from Design	600.00	600.00
71	Check	01/16/2025	PV25010008	Bay-Store Supply1 Bay-Store Supply1	1010 · Cash 1014 · Design Supplies	500.00	500.00

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January 2025

Tr...	Type	Date	Num	Name	Account	Debit	Credit
72	Payment	01/17/2025	250003	Mr. Vichet Mr. Vichet	1010 · Cash 1012 · Accounts Receivable	1,200.00 1,200.00	1,200.00 1,200.00
						1,200.00	1,200.00
73	Sales Receipt	01/18/2025	250005	Easy Printer Center Easy Printer Center	1010 · Cash 4100 · Revenue from Consult...	200.00 200.00	200.00 200.00
						200.00	200.00
74	Check	01/19/2025	PV25010009	PTC Center PTC Center	1010 · Cash 1051 · Office Equipment	1,000.00	1,000.00
						1,000.00	1,000.00
75	Check	01/20/2025	PV25010010	TELA Company1 TELA Company1	1010 · Cash 5010 · Gasoline Expense	80.00	80.00
						80.00	80.00
76	Sales Receipt	01/21/2025	250006	Ly Hong Design Ly Hong Design	1010 · Cash 4000 · Revenue from Design	500.00	500.00
						500.00	500.00
77	Sales Receipt	01/23/2025	250007	Fashion Center Fashion Center	1010 · Cash 4000 · Revenue from Design	1,000.00	1,000.00
						1,000.00	1,000.00
78	Sales Receipt	01/24/2025	250008	Peng Huot Peng Huot	1010 · Cash 4000 · Revenue from Design	400.00	400.00
						400.00	400.00
79	Check	01/25/2025	PV25010011	Mr. Ra1 Mr. Ra1	1010 · Cash 5092 · Delivery Expense	80.00	80.00
						80.00	80.00
80	Sales Receipt	01/26/2025	250009	Mean Chay Co., Ltd Mean Chay Co., Ltd	1010 · Cash 4000 · Revenue from Design	1,000.00	1,000.00
						1,000.00	1,000.00
81	Check	01/29/2025	PV25010012	EDC EDC	1010 · Cash 5050 · Utilities Expense	200.00	200.00
						200.00	200.00
82	Check	01/30/2025	PV25010013		1010 · Cash 5070 · Salaries Expense	1,000.00	1,000.00
						1,000.00	1,000.00
83	General Jou...	01/30/2025	1		5090 · Office Supplies Expense 1013 · Office Supplies	80.00	80.00
						80.00	80.00
84	General Jou...	01/31/2025	2		5091 · Design Supplies Expe... 1014 · Design Supplies	200.00	200.00
						200.00	200.00

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January 2025

Tr...	Type	Date	Num	Name	Account	Debit	Credit
85	General Jou...	01/31/2025	3		5060 · Depreciation Expense 1071 · Accumulated Deprecia...	315.67	
							315.67
						315.67	315.67
TOTAL						13,695.67	13,695.67

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Accrual Basis

SW43, Soun Sopheaboth, Midterm 2**Balance Sheet****All Transactions**

	<u>Jan 31, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
1010 · Cash	41,010.00
Total Checking/Savings	<u>41,010.00</u>
Other Current Assets	
1013 · Office Supplies	-70.00
1014 · Design Supplies	350.00
Total Other Current Assets	<u>280.00</u>
Total Current Assets	<u>41,290.00</u>
Fixed Assets	
1051 · Office Equipment	1,920.00
1052 · Design Equipment	6,200.00
1053 · Furniture & Fixture	1,000.00
1071 · Accumulated Depreciation	-888.80
Total Fixed Assets	<u>8,231.20</u>
TOTAL ASSETS	<u>49,521.20</u>
LIABILITIES & EQUITY	
Equity	
32000 · Owner's Capital	50,000.00
Net Income	-478.80
Total Equity	<u>49,521.20</u>
TOTAL LIABILITIES & EQUITY	<u>49,521.20</u>

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Accrual Basis

SW43, Soun Sopheaboth, Midterm 2

General Ledger

All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
1010 · Cash								
General Journal	11/01/2024	PV24...		5093 · Legal a...		300.00		-300.00
General Journal	11/01/2024	PV24...	Mr. Dara	5000 · Rent E...		1,000.00		-1,300.00
General Journal	11/01/2024	NOV...		32000 · Owne...	50,000.00			48,700.00
General Journal	11/02/2024	PV24...	Bay-Store Supply1	1051 · Office ...		6,000.00		42,700.00
General Journal	11/04/2024	PV24...	CTN1	5040 · Adverti...		400.00		42,300.00
General Journal	11/05/2024	240001	Sophat	4000 · Reven...	600.00			42,900.00
General Journal	11/07/2024	PV24...		5080 · Food a...		50.00		42,850.00
General Journal	11/08/2024	240002	DM shop	4100 · Reven...	200.00			43,050.00
General Journal	11/10/2024	PV24...	Mr. Ra1	5092 · Deliver...		100.00		42,950.00
General Journal	11/12/2024	240003	Mr. Vichet	4000 · Reven...	800.00			43,750.00
General Journal	11/13/2024	PV24...	TELA Company1	5010 · Gasolin...		50.00		43,700.00
General Journal	11/15/2024	240004	Sokha shop	4000 · Reven...	600.00			44,300.00
General Journal	11/15/2024	PV24...	Bay-Store Supply1	5091 · Design ...		800.00		43,500.00
General Journal	11/16/2024	240005		4100 · Reven...	200.00			43,700.00
General Journal	11/16/2024	PV24...	Gold Design shop	1052 · Design ...		1,000.00		42,700.00
General Journal	11/17/2024	PV24...	TELA Company1	5010 · Gasolin...		80.00		42,620.00
General Journal	11/17/2024	240006	Ly Hong Design	4100 · Reven...	240.00			42,860.00
General Journal	11/18/2024	240007	Fashion Center	4100 · Reven...	240.00			43,100.00
General Journal	11/20/2024	240008	Peng Huot	4000 · Reven...	1,200.00			44,300.00
General Journal	11/22/2024	PV24...	Bay-Store Supply1	5090 · Office ...		4,000.00		40,300.00
General Journal	11/25/2024	PV24...	Mr. Ra1	5092 · Deliver...		80.00		40,220.00
General Journal	11/26/2024	240009	Mean Chay Co., Ltd	4000 · Reven...	1,500.00			41,720.00
General Journal	11/29/2024	PV23...	EDC	5050 · Utilities...		200.00		41,520.00
General Journal	11/30/2024	PV23...		5070 · Salarie...		1,000.00		40,520.00
General Journal	12/01/2024	PV24...	Mr. Ravuth	5020 · Repair ...		50.00		40,470.00
General Journal	12/02/2024	PV24...	Bay-Store Supply1	5091 · Design ...		400.00		40,070.00
General Journal	12/03/2024	PV24...	Mr. Dara	5000 · Rent E...		1,000.00		39,070.00
General Journal	12/04/2024	PV24...	CTN1	5040 · Adverti...		200.00		38,870.00
General Journal	12/05/2024	240010	Mr. Vichet	4000 · Reven...	500.00			39,370.00
General Journal	12/07/2024	PV24...		5080 · Food a...		60.00		39,310.00
General Journal	12/08/2024	240011	4U FurnitureCenter	4100 · Reven...	400.00			39,710.00
General Journal	12/09/2024	PV24...	Mr. Ra1	5092 · Deliver...		200.00		39,510.00
General Journal	12/11/2024	240012	Mr. Vichet	4000 · Reven...	800.00			40,310.00
General Journal	12/12/2024	PV24...	TELA Company1	5010 · Gasolin...		50.00		40,260.00
General Journal	12/13/2024	240013		4000 · Reven...	600.00			40,860.00
General Journal	12/14/2024	PV24...	Bay-Store Supply1	1014 · Design ...		600.00		40,260.00
General Journal	12/15/2024	240014	Gold Design shop	4100 · Reven...	300.00			40,560.00
General Journal	12/16/2024	PV24...	Bay-Store Supply1	1052 · Design ...		1,200.00		39,360.00
General Journal	12/18/2024	PV24...		5010 · Gasolin...		120.00		39,240.00
General Journal	12/18/2024	240015	Ly Hong Design	4100 · Reven...	300.00			39,540.00
General Journal	12/19/2024	240016		4000 · Reven...	650.00			40,190.00
General Journal	12/21/2024	240017	Peng Huot	4100 · Reven...	1,200.00			41,390.00
General Journal	12/23/2024	PV24...	Bay-Store Supply1	1014 · Design ...		700.00		40,690.00
General Journal	12/25/2024	PV24...	Mr. Ra1	5092 · Deliver...		80.00		40,610.00
General Journal	12/26/2024	240018	Mean Chay Co., Ltd	4000 · Reven...	1,200.00			41,810.00
General Journal	12/29/2024	PV24...	EDC	5050 · Utilities...		200.00		41,610.00
General Journal	12/31/2024	PV24...		5070 · Salarie...		1,000.00		40,610.00
Check	01/01/2025	PV25...	Mr. Ra1	5092 · Deliver...		300.00		40,310.00
Check	01/02/2025	PV25...	Bay-Store Supply1	-SPLIT-		800.00		39,510.00
Check	01/03/2025	PV25...	Mr. Dara	5000 · Rent E...		1,000.00		38,510.00
Check	01/04/2025	PV25...	CTN1	5040 · Adverti...		200.00		38,310.00
Check	01/07/2025	PV25...		5080 · Food a...		100.00		38,210.00
Sales Receipt	01/08/2025	250002	DM shop	4100 · Reven...	200.00			38,410.00
Payment	01/09/2025	250001	4U FurnitureCenter	1012 · Accoun...	700.00			39,110.00
Check	01/10/2025	PV25...	Mr. Ra1	5092 · Deliver...		50.00		39,060.00
Check	01/13/2025	PV25...	TELA Company1	5010 · Gasolin...		90.00		38,970.00
Sales Receipt	01/15/2025	250004	Ly Hong Design	4000 · Reven...	600.00			39,570.00
Check	01/16/2025	PV25...	Bay-Store Supply1	1014 · Design ...		500.00		39,070.00
Payment	01/17/2025	250003	Mr. Vichet	1012 · Accoun...	1,200.00			40,270.00
Sales Receipt	01/18/2025	250005	Easy Printer Center	4100 · Reven...	200.00			40,470.00
Check	01/19/2025	PV25...	PTC Center	1051 · Office ...		1,000.00		39,470.00
Check	01/20/2025	PV25...	TELA Company1	5010 · Gasolin...		80.00		39,390.00
Sales Receipt	01/21/2025	250006	Ly Hong Design	4000 · Reven...	500.00			39,890.00
Sales Receipt	01/23/2025	250007	Fashion Center	4000 · Reven...	1,000.00			40,890.00
Sales Receipt	01/24/2025	250008	Peng Huot	4000 · Reven...	400.00			41,290.00
Check	01/25/2025	PV25...	Mr. Ra1	5092 · Deliver...		80.00		41,210.00
Sales Receipt	01/26/2025	250009	Mean Chay Co., Ltd	4000 · Reven...	1,000.00			42,210.00
Check	01/29/2025	PV25...	EDC	5050 · Utilities...		200.00		42,010.00
Check	01/30/2025	PV25...		5070 · Salarie...		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

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Accrual Basis

SW43, Soun Sopheaboth, Midterm 2
General Ledger

All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
1012 · Accounts Receivable								
Invoice	01/05/2025	250001	4U FurnitureCenter		4000 · Reven...	700.00		700.00
Payment	01/09/2025	250001	4U FurnitureCenter		1010 · Cash		700.00	0.00
Invoice	01/12/2025	250003	Mr. Vichet		4000 · Reven...	1,200.00		1,200.00
Payment	01/17/2025	250003	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 Journal	12/31/2024				5090 · Office ...		90.00	-90.00
Check	01/02/2025	PV25...	Bay-Store Supply1	1	1010 · Cash	100.00		10.00
General Journal	01/30/2025				5090 · Office ...		80.00	-70.00
Total 1013 · Office Supplies						100.00	170.00	-70.00
1014 · Design Supplies								
General Journal	11/30/2024				5091 · Design ...		400.00	-400.00
General Journal	12/14/2024	PV24...	Bay-Store Supply1		1010 · Cash	600.00		200.00
General Journal	12/23/2024	PV24...	Bay-Store Supply1		1010 · Cash	700.00		900.00
General Journal	12/31/2024				5091 · Design ...		1,550.00	-650.00
Check	01/02/2025	PV25...	Bay-Store Supply1		1010 · Cash	700.00		50.00
Check	01/16/2025	PV25...	Bay-Store Supply1	2	1010 · Cash	500.00		550.00
General Journal	01/31/2025				5091 · Design ...		200.00	350.00
Total 1014 · Design Supplies						2,500.00	2,150.00	350.00
12000 · Undeposited Funds								
Total 12000 · Undeposited Funds								0.00
1050 · Truck								
Total 1050 · Truck								0.00
1051 · Office Equipment								
General Journal	11/02/2024	PV24...	Bay-Store Supply1		-SPLIT-	1,000.00		1,000.00
General Journal	11/30/2024				5090 · Office ...		80.00	920.00
Check	01/19/2025	PV25...	PTC Center		1010 · Cash	1,000.00		1,920.00
Total 1051 · Office Equipment						2,000.00	80.00	1,920.00
1052 · Design Equipment								
General Journal	11/02/2024	PV24...	Bay-Store Supply1		1051 · Office ...	4,000.00		4,000.00
General Journal	11/16/2024	PV24...	Gold Design shop		1010 · Cash	1,000.00		5,000.00
General Journal	12/16/2024	PV24...	Bay-Store Supply1		1010 · Cash	1,200.00		6,200.00
Total 1052 · Design Equipment						6,200.00	0.00	6,200.00
1053 · Furniture & Fixture								
General Journal	11/02/2024	PV24...	Bay-Store Supply1		1051 · Office ...	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 Journal	11/30/2024				5060 · Deprec...		275.00	-275.00
General Journal	12/31/2024				5060 · Deprec...		298.13	-573.13
General Journal	01/31/2025	3			5060 · Deprec...		315.67	-888.80
Total 1071 · Accumulated Depreciation						0.00	888.80	-888.80
2000 · Accounts Payable								
Total 2000 · Accounts Payable								0.00
2010 · Salaries Payable								
Total 2010 · Salaries Payable								0.00
2020 · Unearned Revenue								
Total 2020 · Unearned Revenue								0.00
3000 · Opening Balance Equity								
Total 3000 · Opening Balance Equity								0.00
3010 · Opening's Capital								
Total 3010 · Opening's Capital								0.00

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SW43, Soun Sopheaboth, Midterm 2
General Ledger

12/26/25

Accrual Basis

All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
3020 · Opening's Drawing								0.00
Total 3020 · Opening's Drawing								0.00
30800 · Owners Drawing								0.00
Total 30800 · Owners Drawing								0.00
32000 · Owner's Capital								
General Journal	11/01/2024	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 Journal	11/05/2024	240001	Sophat		1010 · Cash		600.00	-600.00
General Journal	11/12/2024	240003	Mr. Vichet		1010 · Cash		800.00	-1,400.00
General Journal	11/15/2024	240004	Sokha shop		1010 · Cash		600.00	-2,000.00
General Journal	11/20/2024	240008	Peng Huot		1010 · Cash		1,200.00	-3,200.00
General Journal	11/26/2024	240009	Mean Chay Co., Ltd		1010 · Cash		1,500.00	-4,700.00
General Journal	12/05/2024	240010	Mr. Vichet		1010 · Cash		500.00	-5,200.00
General Journal	12/11/2024	240012	Mr. Vichet		1010 · Cash		800.00	-6,000.00
General Journal	12/13/2024	240013			1010 · Cash		600.00	-6,600.00
General Journal	12/19/2024	240016			1010 · Cash		650.00	-7,250.00
General Journal	12/26/2024	240018	Mean Chay Co., Ltd		1010 · Cash		1,200.00	-8,450.00
Invoice	01/05/2025	250001	4U FurnitureCenter	Design Fees	1012 · Accoun...		700.00	-9,150.00
Invoice	01/12/2025	250003	Mr. Vichet	Design Fees	1012 · Accoun...		1,200.00	-10,350.00
Sales Receipt	01/15/2025	250004	Ly Hong Design	Design Fees	1010 · Cash		600.00	-10,950.00
Sales Receipt	01/21/2025	250006	Ly Hong Design	Design Fees	1010 · Cash		500.00	-11,450.00
Sales Receipt	01/23/2025	250007	Fashion Center	Design Fees	1010 · Cash		1,000.00	-12,450.00
Sales Receipt	01/24/2025	250008	Peng Huot	Design Fees	1010 · Cash		400.00	-12,850.00
Sales Receipt	01/26/2025	250009	Mean Chay Co., Ltd	Design Fees	1010 · Cash		1,000.00	-13,850.00
Total 4000 · Revenue from Design						0.00	13,850.00	-13,850.00
4100 · Revenue from Consulting								
General Journal	11/08/2024	240002	DM shop		1010 · Cash		200.00	-200.00
General Journal	11/16/2024	240005			1010 · Cash		200.00	-400.00
General Journal	11/17/2024	240006	Ly Hong Design		1010 · Cash		240.00	-640.00
General Journal	11/18/2024	240007	Fashion Center		1010 · Cash		240.00	-880.00
General Journal	12/08/2024	240011	4U FurnitureCenter		1010 · Cash		400.00	-1,280.00
General Journal	12/15/2024	240014	Gold Design shop		1010 · Cash		300.00	-1,580.00
General Journal	12/18/2024	240015	Ly Hong Design		1010 · Cash		300.00	-1,880.00
General Journal	12/21/2024	240017	Peng Huot		1010 · Cash		1,200.00	-3,080.00
Sales Receipt	01/08/2025	250002	DM shop	Consulting F...	1010 · Cash		200.00	-3,280.00
Sales Receipt	01/18/2025	250005	Easy Printer Center	Consulting F...	1010 · Cash		200.00	-3,480.00
Total 4100 · Revenue from Consulting						0.00	3,480.00	-3,480.00
5000 · Rent Expense								
General Journal	11/01/2024	PV24...	Mr. Dara		1010 · Cash		1,000.00	1,000.00
General Journal	12/03/2024	PV24...	Mr. Dara		1010 · Cash		1,000.00	2,000.00
Check	01/03/2025	PV25...	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 Journal	11/13/2024	PV24...	TELA Company1		1010 · Cash		50.00	50.00
General Journal	11/17/2024	PV24...	TELA Company1		1010 · Cash		80.00	130.00
General Journal	12/12/2024	PV24...	TELA Company1		1010 · Cash		50.00	180.00
General Journal	12/18/2024	PV24...			1010 · Cash		120.00	300.00
Check	01/13/2025	PV25...	TELA Company1		1010 · Cash		90.00	390.00
Check	01/20/2025	PV25...	TELA Company1		1010 · Cash		80.00	470.00
Total 5010 · Gasoline Expense						470.00	0.00	470.00
5020 · Repair & Maintenance Expense								
General Journal	12/01/2024	PV24...	Mr. Ravuth		1010 · Cash		50.00	50.00
Total 5020 · Repair & Maintenance Expense						50.00	0.00	50.00
5030 · Phone & Internet Service Expense								
Total 5030 · Phone & Internet Service Expense								0.00
5040 · Advertising Expense								
General Journal	11/04/2024	PV24...	CTN1		1010 · Cash		400.00	400.00
General Journal	12/04/2024	PV24...	CTN1		1010 · Cash		200.00	600.00
Check	01/04/2025	PV25...	CTN1		1010 · Cash		200.00	800.00
Total 5040 · Advertising Expense						800.00	0.00	800.00

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SW43, Soun Sopheaboth, Midterm 2
General Ledger

12/26/25
Accrual Basis

All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
5050 · Utilities Expense								
General Journal	11/29/2024	PV23...	EDC		1010 · Cash	200.00		200.00
General Journal	12/29/2024	PV24...	EDC		1010 · Cash	200.00		400.00
Check	01/29/2025	PV25...	EDC		1010 · Cash	200.00		600.00
Total 5050 · Utilities Expense						600.00	0.00	600.00
5060 · Depreciation Expense								
General Journal	11/30/2024				1071 · Accum...	275.00		275.00
General Journal	12/31/2024				1071 · Accum...	298.13		573.13
General Journal	01/31/2025	3			1071 · Accum...	315.67		888.80
Total 5060 · Depreciation Expense						888.80	0.00	888.80
5070 · Salaries Expense								
General Journal	11/30/2024	PV23...			1010 · Cash	1,000.00		1,000.00
General Journal	12/31/2024	PV24...			1010 · Cash	1,000.00		2,000.00
Check	01/30/2025	PV25...			1010 · Cash	1,000.00		3,000.00
Total 5070 · Salaries Expense						3,000.00	0.00	3,000.00
5080 · Food and Meal Expense								
General Journal	11/07/2024	PV24...			1010 · Cash	50.00		50.00
General Journal	12/07/2024	PV24...			1010 · Cash	60.00		110.00
Check	01/07/2025	PV25...			1010 · Cash	100.00		210.00
Total 5080 · Food and Meal Expense						210.00	0.00	210.00
5090 · Office Supplies Expense								
General Journal	11/15/2024	PV24...	Bay-Store Supply1		5091 · Design ...	200.00		200.00
General Journal	11/22/2024	PV24...	Bay-Store Supply1		1010 · Cash	4,000.00		4,200.00
General Journal	11/30/2024				1051 · Office ...	80.00		4,280.00
General Journal	12/31/2024				1013 · Office ...	90.00		4,370.00
General Journal	01/30/2025	1			1013 · Office ...	80.00		4,450.00
Total 5090 · Office Supplies Expense						4,450.00	0.00	4,450.00
5091 · Design Supplies Expense								
General Journal	11/15/2024	PV24...	Bay-Store Supply1		-SPLIT-	600.00		600.00
General Journal	11/30/2024				1014 · Design ...	400.00		1,000.00
General Journal	12/02/2024	PV24...	Bay-Store Supply1		1010 · Cash	400.00		1,400.00
General Journal	12/31/2024				1014 · Design ...	1,550.00		2,950.00
General Journal	01/31/2025	2			1014 · Design ...	200.00		3,150.00
Total 5091 · Design Supplies Expense						3,150.00	0.00	3,150.00
5092 · Delivery Expense								
General Journal	11/10/2024	PV24...	Mr. Ra1		1010 · Cash	100.00		100.00
General Journal	11/25/2024	PV24...	Mr. Ra1		1010 · Cash	80.00		180.00
General Journal	12/09/2024	PV24...	Mr. Ra1		1010 · Cash	200.00		380.00
General Journal	12/25/2024	PV24...	Mr. Ra1		1010 · Cash	80.00		460.00
Check	01/01/2025	PV25...	Mr. Ra1		1010 · Cash	300.00		760.00
Check	01/10/2025	PV25...	Mr. Ra1		1010 · Cash	50.00		810.00
Check	01/25/2025	PV25...	Mr. Ra1		1010 · Cash	80.00		890.00
Total 5092 · Delivery Expense						890.00	0.00	890.00
5093 · Legal and Register Expense								
General Journal	11/01/2024	PV24...			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
No acnt								
Total no acnt								0.00
TOTAL						98,838.80	98,838.80	0.00

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Accrual Basis

SW43, Soun Sopheaboth, Midterm 2

Profit & Loss

All Transactions

	<u>Jan 31, 25</u>
Income	
4000 · Revenue from Design	13,850.00
4100 · Revenue from Consulting	3,480.00
Total Income	<u>17,330.00</u>
Expense	
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
5070 · Salaries Expense	3,000.00
5080 · Food and Meal Expense	210.00
5090 · Office Supplies Expense	4,450.00
5091 · Design Supplies Expense	3,150.00
5092 · Delivery Expense	890.00
5093 · Legal and Register Expense	300.00
Total Expense	<u>17,808.80</u>
Net Income	<u>-478.80</u>

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Accrual Basis

SW43, Soun Sopheaboth, Midterm 2**Trial Balance****All Transactions**

	Jan 31, 25	
	Debit	Credit
1010 · Cash	41,010.00	
1012 · Accounts Receivable	0.00	
1013 · Office Supplies		70.00
1014 · Design Supplies	350.00	
1051 · Office Equipment	1,920.00	
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		13,850.00
4100 · Revenue from Consulting		3,480.00
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	
5070 · Salaries Expense	3,000.00	
5080 · Food and Meal Expense	210.00	
5090 · Office Supplies Expense	4,450.00	
5091 · Design Supplies Expense	3,150.00	
5092 · Delivery Expense	890.00	
5093 · Legal and Register Expense	300.00	
TOTAL	<u>68,288.80</u>	<u>68,288.80</u>

SW43, Soun Sopheaboth, Midterm 2**Statement of Cash Flows****All Transactions**

	<u>Jan 31, 25</u>
OPERATING ACTIVITIES	
Net Income	-478.80
Adjustments to reconcile Net Income to net cash provided by operations:	
1013 · Office Supplies	70.00
1014 · Design Supplies	-350.00
Net cash provided by Operating Activities	<u>-758.80</u>
INVESTING ACTIVITIES	
1051 · Office Equipment	-1,920.00
1052 · Design Equipment	-6,200.00
1053 · Furniture & Fixture	-1,000.00
1071 · Accumulated Depreciation	888.80
Net cash provided by Investing Activities	<u>-8,231.20</u>
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>41,010.00</u>