

1:09 PM

01/02/26

**CHHAN MENG Mid term 2****Journal**

November 2024

<b>Tra...</b>	<b>Type</b>	<b>Date</b>	<b>Num</b>	<b>Name</b>	<b>Memo</b>	<b>Account</b>	<b>Debit</b>	<b>Credit</b>
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 · Advertis... 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

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

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**CHHAN MENG Mid term 2****Journal**

November 2024

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

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**CHHAN MENG Mid term 2****Journal**

November 2024

<b>Tra...</b>	<b>Type</b>	<b>Date</b>	<b>Num</b>	<b>Name</b>	<b>Memo</b>	<b>Account</b>	<b>Debit</b>	<b>Credit</b>
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 · Revenue...		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

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CHHAN MENG Mid term 2  
Journal  
November 2024

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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
<b>TOTAL</b>							<b>71,395.00</b>	<b>71,395.00</b>

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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
55	General Jour...	12/02/20	PV2...			1014 · Design ... 1010 · cash	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
57	General Jour...	12/04/20	PV2...			5040 · Advertisi... 1010 · cash	200.00 200.00	200.00
58	General Jour...	12/05/20	240...			1010 · cash 4000 · Revenu...	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	General Jour...	12/08/20	240...			1010 · cash 4100 · Revenu...	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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CHHAN MENG Mid term 2  
Journal  
December 2024

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

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## CHHAN MENG Mid term 2

## Journal

December 2024

<b>Tra...</b>	<b>Type</b>	<b>Date</b>	<b>Num</b>	<b>Name</b>	<b>Memo</b>	<b>Account</b>	<b>Debit</b>	<b>Credit</b>
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
<b>TOTAL</b>							<b><u>13,748.13</u></b>	<b><u>13,748.13</u></b>

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CHHAN MENG Mid term 2  
Journal  
January 2025

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

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CHHAN MENG Mid term 2  
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January 2025

Tran.	Type	Date	Num	Name	Memo	Account	Debit	Credit
116	Payment	01/09/20		4u furniture c...		1010 · cash	700.00	
				4u furniture c...		1012 · Account...		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 · Account...	1,200.00	
				Mr.vichet	Revenue f...	4000 · Revenue...		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 design...		1010 · cash	600.00	
				Ly hong design...	Revenue f...	4000 · Revenue...		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 · Account...		1,200.00
							1,200.00	1,200.00

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CHHAN MENG Mid term 2  
Journal  
January 2025

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Tran...	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 · Revenue...		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 design...		1010 · cash	500.00	
				Ly hong design...	Revenue f...	4000 · Revenue...		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 · Revenue...		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 · Revenue...		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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CHHAN MENG Mid term 2  
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January 2025

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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 · Revenue...		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
<b>TOTAL</b>							<b>13,695.67</b>	<b>13,695.67</b>

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Accrual Basis

CHHAN MENG Mid term 2  
Trial Balance  
All Transactions

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	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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**CHHAN MENG Mid term 2**  
**Journal**  
**All Transactions**

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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	50,000.00
28	General Jour...	11/01/20	PV2...			5093 · Legal a... 1010 · cash	300.00 300.00	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	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	6,000.00
31	General Jour...	11/04/20	PV2...			5040 · Advertis... 1010 · cash	400.00 400.00	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	600.00

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**CHHAN MENG Mid term 2****Journal****All Transactions**

<b>Tra...</b>	<b>Type</b>	<b>Date</b>	<b>Num</b>	<b>Name</b>	<b>Memo</b>	<b>Account</b>	<b>Debit</b>	<b>Credit</b>
33	General Jour...	11/07/20	PV2...			5080 · Food an... 1010 · cash	50.00 50.00	50.00
34	General Jour...	11/08/20	240...			1010 · cash 4100 · Revenu...	200.00 200.00	200.00
35	General Jour...	11/10/20	PV2...			5092 · Deliver... 1010 · cash	100.00 100.00	100.00
36	General Jour...	11/12/20	240...			1010 · cash 4000 · Revenu...	800.00 800.00	800.00
37	General Jour...	11/13/20	PV2...			5010 · Gasolin... 1010 · cash	50.00 50.00	50.00
38	General Jour...	11/15/20	240...			1010 · cash 4000 · Revenu...	600.00 600.00	600.00
39	General Jour...	11/15/20	PV2...			1014 · Design ... 1013 · Office S... 1010 · cash	600.00 200.00 800.00	800.00
							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
40	General Jour...	11/16/20	240...			1010 · cash	200.00	
						4100 · Revenue...		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 · Revenue...		240.00
							240.00	240.00
44	General Jour...	11/18/20	240...			1010 · cash	240.00	
						4100 · Revenue...		240.00
							240.00	240.00
45	General Jour...	11/20/20	240...			1010 · cash	1,200.00	
						4000 · Revenue...		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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01/02/26

**CHHAN MENG Mid term 2**  
**Journal**  
**All Transactions**

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<b>Tra...</b>	<b>Type</b>	<b>Date</b>	<b>Num</b>	<b>Name</b>	<b>Memo</b>	<b>Account</b>	<b>Debit</b>	<b>Credit</b>
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 · Revenue...		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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CHHAN MENG Mid term 2  
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
55	General Jour...	12/02/20	PV2...			1014 · Design ... 1010 · cash	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
57	General Jour...	12/04/20	PV2...			5040 · Advertisi... 1010 · cash	200.00 200.00	200.00
58	General Jour...	12/05/20	240...			1010 · cash 4000 · Revenue...	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	General Jour...	12/08/20	240...			1010 · cash 4100 · Revenue...	400.00 400.00	400.00

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**CHHAN MENG Mid term 2****Journal****All Transactions**

<b>Tra...</b>	<b>Type</b>	<b>Date</b>	<b>Num</b>	<b>Name</b>	<b>Memo</b>	<b>Account</b>	<b>Debit</b>	<b>Credit</b>
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 · Revenue...		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 · Revenue...		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 · Revenue...		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**

<b>Tra...</b>	<b>Type</b>	<b>Date</b>	<b>Num</b>	<b>Name</b>	<b>Memo</b>	<b>Account</b>	<b>Debit</b>	<b>Credit</b>
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

<b>Tra...</b>	<b>Type</b>	<b>Date</b>	<b>Num</b>	<b>Name</b>	<b>Memo</b>	<b>Account</b>	<b>Debit</b>	<b>Credit</b>
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

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

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CHHAN MENG Mid term 2  
Journal  
All Transactions

Tran...	Type	Date	Num	Name	Memo	Account	Debit	Credit
118	Invoice	01/12/20	250...	Mr.vichet		1012 · Account...	1,200.00	
				Mr.vichet	Revenue f...	4000 · Revenue...		1,200.00
							1,200.00	1,200.00
119	Check	01/13/20	PV2...	TEL A company		1010 · cash		90.00
				TEL A company		5010 · Gasolin...	90.00	
							90.00	90.00
120	Sales Receipt	01/15/20	250...	Ly hong design...		1010 · cash	600.00	
				Ly hong design...	Revenue f...	4000 · Revenue...		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 · Account...		1,200.00
							1,200.00	1,200.00
123	Sales Receipt	01/17/20	250...	easy-print-cen...		1010 · cash	200.00	
				easy-print-cen...	Revenue ...	4100 · Revenue...		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

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CHHAN MENG Mid term 2  
Journal  
All Transactions

Tran...	Type	Date	Num	Name	Memo	Account	Debit	Credit
125	Check	01/20/20	PV2...	TEL A company		1010 · cash		80.00
				TEL A company		5010 · Gasolin...	80.00	
							80.00	80.00
126	Sales Receipt	01/21/20	250...	Ly hong design...		1010 · cash	500.00	
				Ly hong design...	Revenue f...	4000 · Revenue...		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 · Revenue...		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 · Revenue...		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 · Revenue...		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**

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

CHHAN MENG Mid term 2  
Statement of Cash Flows  
All Transactions

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

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Accrual Basis

**CHHAN MENG Mid term 2****Profit & Loss**

All Transactions

	<u>Nov 30, 24</u>	<u>Dec 31, 24</u>	<u>Jan 31, 25</u>	<u>TOTAL</u>
<b>Income</b>				
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
<b>Total Income</b>	4,580.00	4,950.00	4,800.00	14,330.00
<b>Expense</b>				
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
<b>Total Expense</b>	3,015.00	3,898.13	2,695.67	9,608.80
<b>Net Income</b>	<b>1,565.00</b>	<b>1,051.87</b>	<b>2,104.33</b>	<b>4,721.20</b>

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Accrual Basis

**CHHAN MENG Mid term 2****General Ledger****All Transactions**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>1010 · cash</b>								
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
<b>1011 · ABA bank</b>								
Total 1011 · ABA bank								0.00
<b>1012 · Accounts Receivable</b>								
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
<b>1013 · Office Supplies</b>								
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
<b>1014 · Design Supplies</b>								
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
<b>1050 · Truck</b>								
Total 1050 · Truck								0.00
<b>12000 · Undeposited Funds</b>								
Total 12000 · Undeposited Funds								0.00
<b>1051 · Office Equipment</b>								
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
<b>1052 · Design Equipment</b>								
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
<b>1053 · Furniture &amp; Fixture</b>								
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
<b>1055 · Computer Equipment</b>								
Total 1055 · Computer Equipment								0.00
<b>1060 · Land</b>								
Total 1060 · Land								0.00
<b>1070 · Building</b>								
Total 1070 · Building								0.00
<b>1071 · Accumulated Depreciation</b>								
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
<b>2000 · Accounts Payable</b>								
Total 2000 · Accounts Payable								0.00
<b>2020 · Unearned Revenue</b>								
Total 2020 · Unearned Revenue								0.00
<b>24000 · Salaries Payable</b>								
Total 24000 · Salaries Payable								0.00
<b>30000 · Opening Balance Equity</b>								
Total 30000 · Opening Balance Equity								0.00
<b>30800 · Owner's Drawing</b>								
Total 30800 · Owner's Drawing								0.00

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Accrual Basis

**CHHAN MENG Mid term 2**  
**General Ledger**  
All Transactions

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>32000 · Owner's capital</b>								
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
<b>4000 · Revenue from Design</b>								
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

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>4100 · Revenue from Consulting</b>								
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
<b>5000 · Rent Expense</b>								
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
<b>5010 · Gasoline Expense</b>								
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...	TEL A company		1010 · cash	90.00		390.00
Check	01/20/20	PV2...	TEL A company		1010 · cash	80.00		470.00
Total 5010 · Gasoline Expense						470.00	0.00	470.00
<b>5020 · Repair &amp; Maintenance Expense</b>								
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
<b>5030 · phone &amp; Internet Service Expenses</b>								
			Total 5030 · phone & Internet Service Expenses					0.00
<b>5040 · Advertising Expense</b>								
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
<b>5050 · Utilities Expense</b>								
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
<b>5060 · Depreciation Expense</b>								
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
<b>5080 · Food and Meal Expense</b>								
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

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>5090 · Office Supplies Expense</b>								
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
<b>5091 · Design Supplies Expense</b>								
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
<b>5092 · Delivery Expense</b>								
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
<b>5093 · Legal and Register Expense</b>								
General Jour...	11/01/20	PV2...		1010 · cash	300.00			300.00
Total 5093 · Legal and Register Expense					300.00	0.00		300.00
<b>5094 · Miscellaneous Expense</b>								
Total 5094 · Miscellaneous Expense								0.00

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Accrual Basis

CHHAN MENG Mid term 2

General Ledger

All Transactions

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
<b>66000 · Salaries Expense</b>								
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
<b>No accnt</b>								
Total no accnt								0.00
<b>TOTAL</b>						<b>98,838.80</b>	<b>98,838.80</b>	<b>0.00</b>

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Accrual Basis

## CHHAN MENG Mid term 2

## Balance Sheet

All Transactions

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