

### Solution: P2-1A

Frontier Park General Journal For the month of April				
Date	Particulars	Ref.	Debit	Credit
April-1	Cash Dr. Hillenmeyer's Capital Cr.		35,000	35,000
4	Land Dr. Cash Cr.		27,000	27,000
8	Cash Dr. Advertising Expense Cr.		1,800	1,800
	Accounts Payable Cr.			
11	Salaries and Wages Expense Dr. Cash Cr.		1,500	1,500
12	N/A Dr. Prepaid Insurance Cr.		1,650	1,650
13	Cash Dr. Hillenmeyer's Drawings Cr.		1,000	1,000
17	Cash Dr. Service Revenue Cr.		6,800	6,800
20	Cash Dr. Service Revenue Cr.		2,500	2,500
25	Cash Dr. Unearned Service Revenue Cr.		8,900	8,900
30	Cash Dr. Service Revenue Cr.		900	900
30	Accounts Payable Dr. Cash Cr.			
	Total		87,050	87,050

### Solution: P2-2A

(a)

Desiree Clark General Journal For the month of May, 2012				
Date	Particulars	Ref.	Debit	Credit
1-May	Cash Dr. Clark's Capital Cr.	101 301	20,000	20,000
2	N/A Dr.	126	2,500	
3	Supplies Dr. Account Payable Cr.	201		2,500
7	Rent Expense Dr. Cash Cr.	729 101	900	900

11	Accounts Receivable Service Revenue	Dr. Cr.	112 400	3,200 3,200	
12	Cash Unearned Service Revenue	Dr. Cr.	101 209	3,500 3,500	
17	Cash Service Revenue	Dr. Cr.	101 400	1,200 1,200	
31	Salaries and Wages Expense Cash	Dr. Cr.	726 101	2,000 2,000	
31	Accounts Payable Cash	Dr. Cr.	201 101	1,500 1,500	
	Total			34,800	34,800

(b) Ledger Accounts

Date	Cash		No. 101		
	Particulars	Ref.	Debit	Credit	Balance
1	Clark's Capital		20,000		20,000
7	Rent Expense			900	19,100
12	Unearned Service Revenue		3,500		22,600
17	Service Revenue		1,200		23,800
31	Salaries and Wages Expense			2,000	21,800
31	Accounts Payable			1,500	20,300

Date	Accounts Receivable		No. 112		
	Particulars	Ref.	Debit	Credit	Balance
11	Service Revenue		3,200		3,200

Date	Supplies		No. 126		
	Particulars	Ref.	Debit	Credit	Balance
3	Accounts Payable		2,500		2,500

Date	Accounts Payable		No. 201		
	Particulars	Ref.	Debit	Credit	Balance
3	Supplies			2,500	2,500
31	Cash		1,500		1,000

Date	Unearned Service Revenue		No. 209		
	Particulars	Ref.	Debit	Credit	Balance
12	Cash			3,500	3,500

Clark's Capital					No. 301
Date	Particulars	Ref.	Debit	Credit	Balance
1	Cash			20,000	20,000

Service Revenue					No. 400
Date	Particulars	Ref.	Debit	Credit	Balance
11	Accounts Receivable			3,200	3,200
17	Cash			1,200	4,400

Salaries and Wages Expense					No. 726
Date	Particulars	Ref.	Debit	Credit	Balance
31	Cash		2,000		2,000

Rent Expense					No. 729
Date	Particulars	Ref.	Debit	Credit	Balance
7	Cash		900		900

(c)

Desiree Clark Trial Balance For the month of May, 2012				
Sl.No.	Accounts	Ref.	Debit	Credit
1	Cash		20,300	
2	Accounts Receivable		3,200	
3	Supplies		2,500	
4	Accounts Payable			1,000
5	Unearned Service Revenue			3,500
6	Clark's Capital			20,000
7	Service Revenue			4,100
8	Salaries and Wages Expense		2,000	
9	Rent Expense		900	
10	Total		28,900	28,900

Time: 1 hr  
501

## Solution: P2-3A

(b)

Mega Repair Service General Journal For the month of January, 2012				
Date	Particulars	Ref.	Debit	Credit
1	Advertising Expense Dr. Cash Cr.		1,000	1,000
2	Supplies Dr. Accounts Payable Cr.		4,200	4,200
3	Miscellaneous Expense Dr. Cash Cr.		2,000	2,000
4	Cash Dr. Accounts Receivable Cr.		14,000	14,000
5	Accounts Payable Dr. Cash Cr.		15,000	15,000
6	Supplies Expense Dr. Supplies Cr.		4,000	4,000
7	Cash Dr. Accounts Receivable Dr. Service Revenue Cr.		6,000 9,000	15,000
8	Salaries and Wages Expense Dr. Cash Cr.		3,500	3,500
9	Owner's Drawing Dr. Cash Cr.		3,000	3,000
Total			61,700	61,700

(a & c)

## Mega Repair Service General Ledger

Cash					
Date	Particulars	Ref.	Debit	Credit	Balance
1 Jan, 2012	Beginning Balance		8,000		8,000
1	Advertising Expense			1,000	7,000
3	Miscellaneous Expense			2,000	5,000
4	Accounts Receivable		14,000		19,000
5	Accounts Payable			15,000	4,000
7	Service Revenue		6,000		10,000
8	Salaries and Wages Expense			3,500	6,500
9	Owner's Drawing			3,000	3,500

Accounts Receivables					
Date	Particulars	Ref.	Debit	Credit	Balance
1 Jan, 2012	Beginning Balance		15,000		15,000
4	Cash			14,000	1,000
7	Service Revenue		9,000		10,000

Supplies					
Date	Particulars	Ref.	Debit	Credit	Balance
1 Jan, 2012	Beginning Balance		13,000		13,000
2	Accounts Payable		4,200		17,200
6	Supplies Expense			4,000	13,200

Prepaid Rent					
Date	Particulars	Ref.	Debit	Credit	Balance
1 Jan, 2012	Beginning Balance		3,000		3,000

Equipment					
Date	Particulars	Ref.	Debit	Credit	Balance
1 Jan, 2012	Beginning Balance		20,000		20,000

Accounts Payable					
Date	Particulars	Ref.	Debit	Credit	Balance
1 Jan, 2012	Beginning Balance			19,000	19,000
2	Supplies			4,200	23,200
5	Cash		15,000		8,200

Owner's Capital					
Date	Particulars	Ref.	Debit	Credit	Balance
1 Jan, 2012	Beginning Balance			40,000	40,000

Advertising Expense					
Date	Particulars	Ref.	Debit	Credit	Balance
1 Jan, 2012	Cash		1,000		1,000

Supplies Expense					
Date	Particulars	Ref.	Debit	Credit	Balance
6-Jan	Supplies		4,000		4,000

Lab: CSE 3104  
Database System Lab  
1st Lab Exam

Time: 15 X 10 = 50  
more than 5

Salaries and Wages Expense					
Date	Particulars	Ref.	Debit	Credit	Balance
8 Jan	Cash		3,500		3,500

Miscellaneous Expense					
Date	Particulars	Ref.	Debit	Credit	Balance
3 Jan	Cash		2,000		2,000

Service Revenue					
Date	Particulars	Ref.	Debit	Credit	Balance
7 Jan	Cash			6,000	6,000
9-Jan	Accounts Receivable			9,000	15,000

Owner's Drawing					
Date	Particulars	Ref.	Debit	Credit	Balance
			3,000		3,000

Mega Repair Service Trial Balance					
For the month of January, 2012					
Sl.No.	Accounts	Ref.	Debit	Credit	
1	Cash		3,500		
2	Accounts Receivable		10,000		
3	Supplies		13,200		
4	Prepaid Rent		3,000		
5	Equipment		20,000		
6	Accounts Payable				
7	Owner's Capital		8,200		
8	Advertising Expense		40,000		
9	Supplies Expense		1,000		
10	Salaries and Wages Expense		4,000		
11	Miscellaneous Expense		3,500		
12	Service Revenue		2,000		
13	Owner's Drawing		15,000		
	Total		63,200		63,200

Lab: CSE 3104  
Database System Lab  
Final Lab Exam

[5 X 10 = 50]  
question which have more than 5  
- 10 android related  
negative

Solution: P2-5A

Chicago Theater General Journal				
For the month ended at 30 April				
Date	Particulars	Ref.	Debit	Credit
2-Apr	Rent Expense Dr. Cash Cr.		1,100	1,100
3	N/A		2,800	
9	Cash Dr. Service Revenue Cr.		2,000	2,800
10	Mortgage payable Dr. Accounts Payable Dr. Cash Cr.		1,000	3,000
11	N/A		500	
12	Advertising Expense Dr. Cash Cr.		1,000	500
20	Rent Expense Dr. Accounts Payable Cr.		5,200	1,000
25	Cash Dr. Service Revenue Cr.		2,000	5,200
29	Salaries and Wages Expense Dr. Cash Cr.		85	2,000
30	Cash Dr. Accounts Receivable Dr. Rent Revenue Cr.		85	170
30	Pre-paid Rent Dr. Cash Cr.		1,200	1,200
Total			16,970	16,970

Chicago Theater General Ledger				
Cash No. 101				
Date	Particulars	Ref.	Debit	Credit
1-Apr	Beginning Balance		4,000	
2	Rent Expense			1,100
9	Service Revenue		2,800	
10	Mortgage payable			2,000
10	Accounts Payable			1,000
12	Advertising Expense			500
25	Service Revenue		5,200	
29	Salaries and Wages Expense			2,000
30	Rent Revenue		85	
30	Pre-paid Rent			1,200
				4,285

Accounts Receivables					No. 112
Date	Particulars	Ref.	Debit	Credit	Balance
30-Apr	Rent Revenue		85		85

Prepaid Rent					No. 136
Date	Particulars	Ref.	Debit	Credit	Balance
30-Apr	Rent Expense		1,200		1,200

Equipment					No. 157
Date	Particulars	Ref.	Debit	Credit	Balance
1-Apr	Beginning Balance		6,000		6,000

Accounts Payable					No. 201
Date	Particulars	Ref.	Debit	Credit	Balance
1-Apr	Beginning Balance			2,000	2,000
10	Cash		1,000		1,000
20	Rent Expense			1,000	2,000

Owner's Capital					No. 301
Date	Particulars	Ref.	Debit	Credit	Balance
1-Apr	Beginning Balance			18,000	18,000

Advertising Expense					No. 610
Date	Particulars	Ref.	Debit	Credit	Balance
12-Apr	Cash		500		500

Rent Expense					No. 729
Date	Particulars	Ref.	Debit	Credit	Balance
2-Apr	Cash		1,100		1,100
20	Accounts Payable		1,000		2,100

Salaries and Wages Expense					No. 726
Date	Particulars	Ref.	Debit	Credit	Balance
29-Apr	Cash		2,000		2,000

Solution: P2-5A

Chicago Theater General Journal For the month ended at 30 April				
Date	Particulars	Ref.	Debit	Credit
2-Apr	Rent Expense Dr. Cash Cr.		1,100	1,100
3	N/A		2,800	
9	Cash Dr. Service Revenue Cr.			2,800
10	Mortgage payable Dr. Accounts Payable Dr. Cash Cr.		2,000 1,000	3,000
11	N/A		500	
12	Advertising Expense Dr. Cash Cr.			500
20	Rent Expense Dr. Accounts Payable Cr.		1,000	1,000
25	Cash Dr. Service Revenue Cr.		5,200	5,200
29	Salaries and Wages Expense Dr. Cash Cr.		2,000	2,000
30	Cash Dr. Accounts Receivable Dr. Rent Revenue Cr.		85 85	170
30	Pre-paid Rent Dr. Cash Cr.		1,200	1,200
Total			16,970	16,970

Chicago Theater General Ledger				
Date	Particulars	Ref.	Debit	Credit
	Cash			No. 101
1-Apr	Beginning Balance		4,000	4,000
2	Rent Expense			1,100 2,900
9	Service Revenue		2,800	
10	Mortgage payable			2,000 3,700
10	Accounts Payable			1,000 2,700
12	Advertising Expense			500 2,200
25	Service Revenue		5,200	
29	Salaries and Wages Expense			2,000 5,400
30	Rent Revenue		85	
30	Pre-paid Rent			1,200 4,285

Accounts Receivables					No. 112
Date	Particulars	Ref.	Debit	Credit	Balance
30-Apr	Rent Revenue		85		85

Prepaid Rent					No. 136
Date	Particulars	Ref.	Debit	Credit	Balance
30-Apr	Rent Expense		1,200		1,200

Equipment					No. 157
Date	Particulars	Ref.	Debit	Credit	Balance
1-Apr	Beginning Balance		6,000		6,000

Accounts Payable					No. 201
Date	Particulars	Ref.	Debit	Credit	Balance
1-Apr	Beginning Balance			2,000	2,000
10	Cash		1,000		1,000
20	Rent Expense			1,000	2,000

Owner's Capital					No. 301
Date	Particulars	Ref.	Debit	Credit	Balance
1-Apr	Beginning Balance			18,000	18,000

Advertising Expense					No. 610
Date	Particulars	Ref.	Debit	Credit	Balance
12-Apr	Cash		500		500

Rent Expense					No. 729
Date	Particulars	Ref.	Debit	Credit	Balance
2-Apr	Cash		1,100		1,100
20	Accounts Payable		1,000		2,100

Salaries and Wages Expense					No. 726
Date	Particulars	Ref.	Debit	Credit	Balance
29-Apr	Cash		2,000		2,000

Accounts Receivables					No. 112
Date	Particulars	Ref.	Debit	Credit	Balance
30-Apr	Rent Revenue		85		85

Prepaid Rent					No. 136
Date	Particulars	Ref.	Debit	Credit	Balance
30-Apr	Rent Expense		1,200		1,200

Equipment					No. 157
Date	Particulars	Ref.	Debit	Credit	Balance
1-Apr	Beginning Balance		6,000		6,000

Accounts Payable					No. 201
Date	Particulars	Ref.	Debit	Credit	Balance
1-Apr	Beginning Balance			2,000	2,000
10	Cash		1,000		1,000
20	Rent Expense			1,000	2,000

Owner's Capital					No. 301
Date	Particulars	Ref.	Debit	Credit	Balance
1-Apr	Beginning Balance			18,000	18,000

Advertising Expense					No. 610
Date	Particulars	Ref.	Debit	Credit	Balance
12-Apr	Cash		500		500

Rent Expense					No. 729
Date	Particulars	Ref.	Debit	Credit	Balance
2-Apr	Cash		1,100		1,100
20	Accounts Payable		1,000		2,100

Salaries and Wages Expense					No. 726
Date	Particulars	Ref.	Debit	Credit	Balance
29-Apr	Cash		2,000		2,000

Service Revenue					No. 400
Date	Particulars	Ref.	Debit	Credit	Balance
9-Apr	Cash			2,800	2,800
25	Cash			5,200	8,000

Rent Revenue					No. 429
Date	Particulars	Ref.	Debit	Credit	Balance
30-Apr	Cash			85	85
30	Accounts Receivable			85	170

Land					No. 140
Date	Particulars	Ref.	Debit	Credit	Balance
1-Apr	Beginning Balance		10,000		10,000

Building					No. 145
Date	Particulars	Ref.	Debit	Credit	Balance
1-Apr	Beginning Balance		8,000		8,000

Mortgage Payable					No. 275
Date	Particulars	Ref.	Debit	Credit	Balance
1-Apr	Beginning Balance			8,000	8,000
10	Cash		2,000		6,000

Chicago Theater Trial Balance, As on 30 April				
Sl.No.	Accounts	Ref.	Debit	Credit
1	Cash		4,285	
2	Accounts Receivable		85	
3	Prepaid Rent		1,200	
4	Equipment		6,000	
5	Accounts Payable			2,000
6	Owner's Capital			18,000
7	Advertising Expense		500	
8	Rent Expense		2,100	
9	Salaries and Wages Expense		2,000	
10	Service Revenue			8,000
11	Rent Revenue			170
12	Land		10,000	
13	Building		8,000	
14	Mortgage Payable			6,000
	Total		34,170	34,170