

ន្តិនិរិស័រនស់ខ្លួយប្រវត្តិ

NATIONAL INSTITUTE OF BUSINESS

ត្និច្ចសារស្រានស្វាន

ଞ୍වိား: QuickBooks

ជីអស់ដោយ សាស្ត្រាចារ្យ ម៉ៅ ខណ្ណថា ខំនាញ អណៈខេយ្យ និច ចាំរញ្ញូខដ្តុ រៀបចំដោយ និស្សិតថ្កាអ់ B20 ខេន ស្វាច

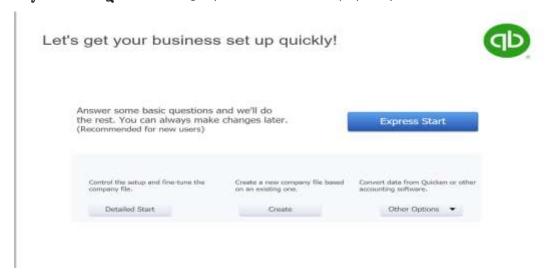
ឈ្មោះ អន អ៊ុនសុទណ្ណដា

Unit1: Create a new Company files

មុននឹងអាចចូលទៅប្រើប្រាស់កម្មវិធីនេះដើម្បីកត់ត្រាប្រតិបត្តិការបានដំបូងត្រូវតំឡើងកម្មវិធីនេះនៅក្នុងកំព្យូទ័របស់យើងជា មុនសិន (Install QB system to our computer) ហើយ version នីមួយៗអាចខុសគ្នា តិចតួច ទៅតាមការ update របស់កម្មវិធីនេះ។

ហើយអ្វីដែលនឹងបង្ហាញខាងក្រោមនេះគឺកម្មវិធី Quickbooks 2018

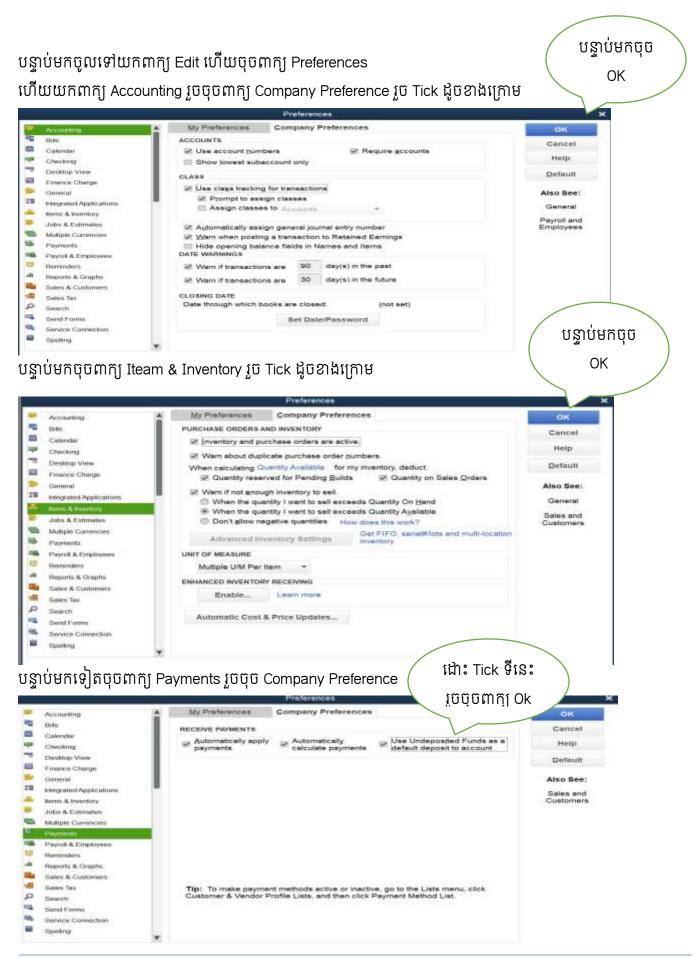
1.ចូលទៅកាន់កម្មវិធី QB Let's get your business set up quickly!



បន្ទាប់មកចុច Express Start វានិងបង្ហាញរូបដូចខាងក្រោម

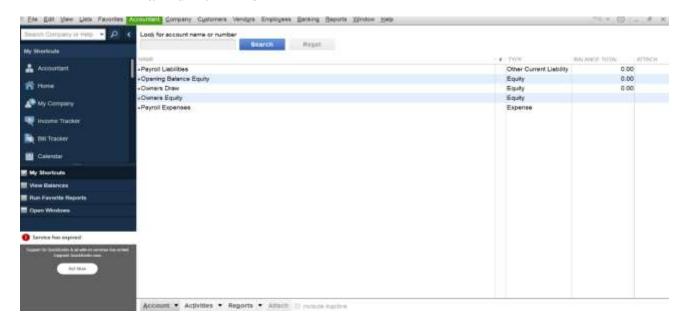


បញ្ចូលព័ត៌មានរបស់ក្រុមហ៊ុនរួចចុច Create Company



Unit2: Chat of Account

ជាដំបូងក្រុមហ៊ុននីមួយៗដើម្បីអាចដំណើរ **Record** ទិន្នន័យបានតំរូវអោយមានឈ្មោះគណនីជា មុន សិន (Account Name) ដែលត្រូវបានរៀបតាមលំដាប់លំដោយដែលហៅថា Chart of Account ។ -ចុច **List Menu > Chart of Account** វ៉ានឹងបង្ហាញផ្ទាំងដូចខាងក្រោមៈ



ចុចពាក្យ Account នៅខាងក្រោមរួចចុចពាក្យ New ដើម្បីបង្កើមគណនីថ្មី

Chart of Account

Account	Туре
1000 · Cash on Hand	Bank
1001 · Checking	Bank
1100 · Account Receivable	Accounts Receivable
1110 · Note Receivable	Other Current Asset
1310 · Prepaid Office Rent	Other Current Asset
1320 · Office Supplies	Other Current Asset
1400 · Computer	Fixed Asset
1410 · Cost of Computer	Fixed Asset
1420 · Accu. Depr. of Computer	Fixed Asset
1500 · Furniture	Fixed Asset
1510 · Cost of Furniture	Fixed Asset
1520 · Accu. Depr. of Furniture	Fixed Asset
1600 · Office Equipment	Fixed Asset
1610 · Cost of Office Equipment	Fixed Asset
1620 · Accu. Depr. of Office Equipment	Fixed Asset
1700 · Bus	Fixed Asset
1710 · Cost of Bus	Fixed Asset
1720 · Accu. Depr. of Bus	Fixed Asset
1800 · Building	Fixed Asset
1810 · Cost of Building	Fixed Asset
1820 · Accu. Depr. of Building	Fixed Asset
1900 · Land	Fixed Asset
2000 · Account Payable	Accounts Payable
2010 · Note Payable	Other Current Liability
2400 · Payroll Liabilities	Other Current Liability
2410 · Salaries Payable	Other Current Liability
2420 · Wage Payable	Other Current Liability

2430 · Payroll Tax Payable Other Current Liability

2700 · Unearned Revenue Other Current Liability

3010 · Dara's Capital Equity

3010 Dara's Capital Equity

3020 Dara's Drawing Equity

3030 Income Summary Equity

4000 Bus Rental Fees Income

4100 Bus Ticket Fees Income

6000 Advertising Expenses Expense

6600 Payroll Expenses Expense

6610 Salaries Expenses Expense

6620 Bonus Expenses Expense

6630 Depreciation Expenses Expense

6700 Repair and Maintenance Expenses Expense

7010 Gasoline Expenses Expense

7020 Food & Meal Expenses Expense

7030 Utilities Expenses Expense

7040 Rent Expenses Expense

7050 Office Supplies Expenses Expense

7800 Miscellaneous Expenses Expense

7900 Decoration Expenses Expense

9000 Interest Expenses Other Expense

Exercise 1

Journal

September, 30, 2024

Type	Date	Name	Account	Debit	Credit
Deposit	09/01/2024		1000 ⋅ Cash on Hand	500,000.00	
		Hong Dara	3010 · Dara's Capital		500,000.00
				500,000.00	500,000.00
Check	09/01/2024	Office building	1000 ⋅ Cash on Hand		3,600.00
		Office building	1310 · Prepaid Office Rent	3,600.00	
		Hyandai		3,600.00	3,600.00
Bill	09/02/2024	company Hyandai	2000 · Account Payable		200,000.00
		company Hyandai	1710 · Cost of Bus	500,000.00	
		company	1000 ⋅ Cash on Hand		300,000.00
				500,000.00	500,000.00
Bill	09/02/2024	ICO shop	2000 · Account Payable		5,000.00
		ICO shop	1600 · Office Equipment	5,000.00	
				5,000.00	5,000.00
Check	09/02/2024	MOB shop	1000 ⋅ Cash on Hand		500.00
		MOB shop	1320 · Office Supplies	500.00	
				500.00	500.00
Check	09/02/2024		1000 ⋅ Cash on Hand		400.00
			7900 · DEcoration Expenses	400.00	
				400.00	400.00
Credit	09/04/2024	Hyandai company	2000 · Account Payable	50,000.00	
		Hyandai company	1710 · Cost of Bus		50,000.00
				50,000.00	50,000.00
Sales Receipt	09/07/2024	Bus Ticket	1000 · Cash on Hand	2,000.00	
rtocolpt	00/01/2021	Bus Ticket	4100 · Bus Ticket Fees	2,000.00	2,000.00
		Dao Honor	Tree Bus History des	2,000.00	2,000.00
Sales	00/44/0004	D T: 1 :	4000 0 1 11 1		2,000.00
Receipt	09/14/2024	Bus Ticket	1000 · Cash on Hand	2,500.00	0.500.00
		Bus Ticket	4100 · Bus Ticket Fees		2,500.00
O				2,500.00	2,500.00
Check	09/15/2024		1000 · Cash on Hand		800.00
			7010 · Gasoline Expenses	800.00	
				800.00	800.00
Invoice	09/17/2024	ABC School	1100 · Account Receivable	600.00	202.22
		ABC School	4000 · Bus Rental Fees	202.22	900.00
		ABC School	2700 · Unearned Revenue	300.00	

900.00	900.00				
	600.00	12000 · Undeposited Funds	ABC School	09/20/2024	Payment
600.00	600.00	1100 · Account Receivable	ABC School		
600.00	600.00				Sales
	1,500.00	1000 ⋅ Cash on Hand	Bus Ticket	09/21/2024	Receipt
1,500.00		4100 ⋅ Bus Ticket Fees	Bus Ticket		
1,500.00	1,500.00	4400 A		00/00/0004	
4 200 00	800.00	1100 · Account Receivable	Apple School	09/22/2024	Invoice
1,200.00	400.00	4000 · Bus Rental Fees	Apple School		
4 000 00	400.00	2700 · Unearned Revenue	Apple School		
1,200.00	1,200.00	40000 Underseited Friede	Annia Cabaal	00/04/0004	Daymant
000.00	800.00	12000 · Undeposited Funds	Apple School	09/24/2024	Payment
800.00		1100 · Account Receivable	Apple School		
800.00	800.00				Sales
	1,600.00	1000 · Cash on Hand	Bus Ticket	09/30/2024	Receipt
1,600.00		4100 · Bus Ticket Fees	Bus Ticket		
1,600.00	1,600.00				
800.00		1000 · Cash on Hand		09/30/2024	Check
	800.00	7010 · Gasoline Expenses			
800.00	800.00				
200.00		1000 · Cash on Hand 7000 · Repair and Maintenance		09/30/2024	Check
	200.00	Expenses			
200.00	200.00				
300.00		1000 ⋅ Cash on Hand		09/30/2024	Check
	300.00	7020 · Food & Meal Expense			
300.00	300.00				
1,900.00		1000 ⋅ Cash on Hand		09/30/2024	Check
	1,500.00	66000 · Salaries Expenses			
	400.00	7030 · Utilities Expenses			
1,900.00	1,900.00				0 1
300.00		1320 · Office Supplies		09/30/2024	General Journal
	300.00	7050 · Office Supplies Expenses			
300.00	300.00				
	600.00	7040 · Rent Expenses		09/30/2024	General Journal
600.00	000.00	1310 · Prepaid Office Rent		03/30/2024	Journal
600.00	600.00	1010 Tropaid Office Refit			
000.00		0700 B 5		00/00/05	General
4.000.05	1,200.00	6700 · Depreciation Expense		09/30/2024	Journal
1,000.00		1720 · Accu. Depre. of Bus			
200.00		1620 · Accu. Depre. of Office Equipmen			
1,200.00	1,200.00				

TOTAL

Trail Balance

September, 30, 2024

	Sep 30, 24	
	Debit	Credit
1000 · Cash on Hand	199,100.00	
1100 · Account Receivable	0.00	
12000 · Undeposited Funds	1,400.00	
1310 · Prepaid Office Rent	3,000.00	
1320 · Office Supplies	200.00	
1600 · Office Equipment	5,000.00	
1620 · Accu. Depre. of Office Equipmen		200.00
1710 · Cost of Bus	450,000.00	
1720 · Accu. Depre. of Bus		1,000.00
2000 · Account Payable		155,000.00
2700 · Unearned Revenue	700.00	
3010 · Dara's Capital		500,000.00
4000 · Bus Rental Fees		2,100.00
4100 · Bus Ticket Fees		7,600.00
66000 · Salaries Expenses	1,500.00	
6700 · Depreciation Expense 7000 · Repair and Maintenance	1,200.00	
Expenses	200.00	
7010 · Gasoline Expenses	1,600.00	
7020 · Food & Meal Expense	300.00	
7030 · Utilities Expenses	400.00	
7040 · Rent Expenses	600.00	
7050 · Office Supplies Expenses	300.00	
7900 · DEcoration Expenses	400.00	
TOTAL	665,900.00	665,900.00

Profit & loss

September,30,2024

Sep 24

Ordinary Income/Expense	
Income	
4000 ⋅ Bus Rental Fees	2,100.00
4100 · Bus Ticket Fees	7,600.00
Total Income	9,700.00
Expense	
66000 · Salaries Expenses	1,500.00
6700 · Depreciation Expense	1,200.00
7000 · Repair and Maintenance Expenses	200.00
7010 · Gasoline Expenses	1,600.00
7020 · Food & Meal Expense	300.00
7030 · Utilities Expenses	400.00
7040 · Rent Expenses	600.00
7050 · Office Supplies Expenses	300.00
7900 · DEcoration Expenses	400.00
Total Expense	6,500.00
Net Ordinary Income	3,200.00
Net Income	3,200.00

Balance Sheet

Septem**b**;30,2024

	Sep 30, 24
ASSETS	
Current Assets	
Checking/Savings	
1000 ⋅ Cash on Hand	199,100.00
Total Checking/Savings	199,100.00
Other Current Assets	
12000 · Undeposited Funds	1,400.00
1310 · Prepaid Office Rent	3,000.00
1320 · Office Supplies	200.00
Total Other Current Assets	4,600.00
Total Current Assets	203,700.00
Fixed Assets	
1600 · Office Equipment 1620 · Accu. Depre. of Office Equipmen	-200.00
1600 · Office Equipment - Other	5,000.00
Total 1600 · Office Equipment	4,800.00
1700 · Bus	
1710 ⋅ Cost of Bus	450,000.00
1720 · Accu. Depre. of Bus	-1,000.00
Total 1700 · Bus	449,000.00
Total Fixed Assets	453,800.00
TOTAL ASSETS	657,500.00
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Account Payable	155,000.00
Total Accounts Payable	155,000.00
Other Current Liabilities	
2700 · Unearned Revenue	-700.00
Total Other Current Liabilities	-700.00
Total Current Liabilities	154,300.00
Total Liabilities	154,300.00
Equity	
3010 ⋅ Dara's Capital	500,000.00
Net Income	3,200.00
Total Equity	503,200.00
TOTAL LIABILITIES & EQUITY	657,500.00

Exercise 2

Journal

October,31,2024

Туре	Date	Name	Account	Debit	Credit
Check	10/01/2024	MOB shop	1000 ⋅ Cash on Hand		400.00
		MOB shop	1320 · Office Supplies	400.00	
				400.00	400.00
Check	10/03/2024		1000 · Cash on Hand		300.00
			7800 · Miscellaneous Expenses	300.00	
D:II Doot		I by one also it		300.00	300.00
Bill Pmt - Check	10/05/2024	Hyundail company	1000 ⋅ Cash on Hand		50,000.00
		Hyundail company	2000 · Account Payable	50,000.00	
		12. (2.)		50,000.00	50,000.00
Sales Receipt	10/05/2024	Bus Ticket	1000 ⋅ Cash on Hand	1,000.00	,
Receipt	10/03/2024	Bus Ticket	4100 · Bus Ticket Fees	1,000.00	1,000.00
		Dus Hoket	4100 · Bus Herce rees	1,000.00	1,000.00
Sales	4.0 (0.0 (0.0 0.4			,	1,000.00
Receipt	10/06/2024	Government	1000 · Cash on Hand	1,600.00	
		Government	4000 · Bus Rental Fees	4.000.00	1,600.00
Sales				1,600.00	1,600.00
Receipt	10/12/2024	Bus Ticket	1000 · Cash on Hand	1,500.00	
		Bus Ticket	4100 ⋅ Bus Ticket Fees		1,500.00
				1,500.00	1,500.00
Check	10/15/2024		1000 · Cash on Hand		1,000.00
			7010 · Gasoline Expenses	1,000.00	
				1,000.00	1,000.00
Invoice	10/17/2024	Sunway Hotel	1100 · Account Receivable	1,200.00	4 000 00
		Sunway Hotel	4000 · Bus Rental Fees	400.00	1,600.00
		Sunway Hotel	2700 · Unearned Revenue	400.00	4.000.00
Sales				1,600.00	1,600.00
Receipt	10/19/2024	Bus Ticket	1000 ⋅ Cash on Hand	1,500.00	
		Bus Ticket	4100 · Bus Ticket Fees		1,500.00
Sales				1,500.00	1,500.00
Receipt	10/22/2024	Vietnam	1000 ⋅ Cash on Hand	1,200.00	
		Vietnam	4000 · Bus Rental Fees		1,200.00
				1,200.00	1,200.00
Payment	10/23/2024	Sunway Hotel	12000 · Undeposited Funds	1,200.00	
		Sunway Hotel	1100 · Account Receivable		1,200.00

0.1				1,200.00	1,200.00
Sales Receipt	10/26/2024	Bus Ticket	1000 · Cash on Hand	1,900.00	
		Bus Ticket	4100 · Bus Ticket Fees		1,900.00
				1,900.00	1,900.00
Sales Receipt	10/31/2024	Bus Ticket	1000 · Cash on Hand	1,000.00	
·		Bus Ticket	4100 · Bus Ticket Fees		1,000.00
				1,000.00	1,000.00
Check	10/31/2024		1000 · Cash on Hand		800.00
			7010 · Gasoline Expenses	800.00	
				800.00	800.00
Check	10/31/2024		1000 · Cash on Hand		300.00
			7000 · Repair and Maintenance Expenses	300.00	
			2,40,1000	300.00	300.00
Check	10/31/2024		1000 · Cash on Hand	000.00	300.00
C Co	. 0, 0 ., 202 .		7020 · Food & Meal Expense	300.00	333.33
			. 020 . 000 000. 2/p0//00	300.00	300.00
Check	10/31/2024		1000 · Cash on Hand	000.00	2,400.00
G.1.001.	. 6/6 ./262 .		6610 · Salaries Expenses	2,000.00	_, .00.00
			7030 · Utilities Expenses	400.00	
			·	2,400.00	2,400.00
General Journal	10/31/2024		7050 · Office Supplies Expenses	300.00	
Journal	10/31/2024		1320 · Office Supplies	300.00	300.00
			1320 · Office Supplies	300.00	300.00
General					300.00
Journal	10/31/2024		7040 · Rent Expenses	600.00	
			1310 · Prepaid Office Rent		600.00
General				600.00	600.00
Journal	10/31/2024		6700 · Depreciation Expense	1,200.00	
			1720 · Accu. Depre. of Bus		1,000.00
			1620 · Accu. Depre. of Office Equipmen		200.00
D.III D				1,200.00	1,200.00
Bill Pmt - Check	10/30/2024	Hyundail company	1000 ⋅ Cash on Hand		50,000.00
		Hyundail company	2000 · Account Payable	50,000.00	
		company	2000 7.000d.k. ayabio	50,000.00	50,000.00
				120,100.00	120,100.00

Trail Balance

October,31,2024

	Oct 31 t24	Credit
1000 · Cash on Hand	103,300.00	
1100 · Account Receivable	0.00	
12000 · Undeposited Funds	2,600.00	
1310 · Prepaid Office Rent	2,400.00	
1320 · Office Supplies	300.00	
1600 · Office Equipment	5,000.00	
1620 · Accu. Depre. of Office Equipmen		400.00
1710 · Cost of Bus	450,000.00	
1720 · Accu. Depre. of Bus		2,000.00
2000 · Account Payable		55,000.00
2700 · Unearned Revenue	1,100.00	
3010 ⋅ Dara's Capital		500,000.00
4000 ⋅ Bus Rental Fees		6,500.00
4100 · Bus Ticket Fees		14,500.00
6610 · Salaries Expenses	2,000.00	
66000 · Salaries Expenses	1,500.00	
6700 · Depreciation Expense	2,400.00	
7000 · Repair and Maintenance Expenses	500.00	
7010 · Gasoline Expenses	3,400.00	
7020 · Food & Meal Expense	600.00	
7030 · Utilities Expenses	800.00	
7040 · Rent Expenses	1,200.00	
7050 · Office Supplies Expenses	600.00	
7800 · Miscellaneous Expenses	300.00	
7900 · DEcoration Expenses	400.00	
TOTAL	578,400.00	578,400.00

Profit & Loss

October,31,2024

	Oct 24
Ordinary Income/Expense	
4000 · Bus Rental Fees	4,400.00
4100 · Bus Ticket Fees	6,900.00
Total Income	11,300.00
Expense	
6600 · Payroll Expenses	
6610 · Salaries Expenses	2,000.00
Total 6600 · Payroll Expenses	2,000.00
6700 · Depreciation Expense	1,200.00
7000 · Repair and Maintenance Expense	s 300.00
7010 · Gasoline Expenses	1,800.00
7020 · Food & Meal Expense	300.00
7030 · Utilities Expenses	400.00
7040 · Rent Expenses	600.00
7050 · Office Supplies Expenses	300.00
7800 · Miscellaneous Expenses	300.00
Total Expense	7,200.00
Net Ordinary Income	4,100.00
	4,100.00

Vanda Co.Ltd

Balance Sheet

October, 31, 2024

Oct 31, 24

Current Assets	
Checking/Savings	
1000 · Cash on Hand	103,300.00
Total Checking/Savings	103,300.00
Other Current Assets	
12000 · Undeposited Funds	2,600.00
1310 · Prepaid Office Rent	2,400.00
1320 · Office Supplies	300.00
Total Other Current Assets	5,300.00
Total Current Assets	108,600.00
Fixed Assets	
1600 · Office Equipment	

 1620 · Accu. Depre. of Office Equipmen
 -400.00

 1600 · Office Equipment - Other
 5,000.00

 Total 1600 · Office Equipment
 4,600.00

1700 · Bus

 1710 · Cost of Bus
 450,000.00

 1720 · Accu. Depre. of Bus
 -2,000.00

 Total 1700 · Bus
 448,000.00

 Total Fixed Assets
 452,600.00

 TOTAL ASSETS
 561,200.00

LIABILITIES & EQUITY

Current Liabilities

Accounts Payable

 2000 · Account Payable
 55,000.00

 Total Accounts Payable
 55,000.00

Other Current Liabilities

 2700 · Unearned Revenue
 -1,100.00

 Total Other Current Liabilities
 -1,100.00

 Total Current Liabilities
 53,900.00

Total Liabilities 53,900.00

 3010 · Dara's Capital
 500,000.00

 Net Income
 7,300.00

 Total Equity
 507,300.00

TOTAL LIABILITIES & EQUITY 561,200.00

Journal

November, 31, 2024

Туре	Date	Name	Account	Debit	Credit
Check	10/01/2024	MOB shop	1000 ⋅ Cash on Hand		400.00
		MOB shop	1320 · Office Supplies	400.00	
				400.00	400.00
Check	10/03/2024		1000 · Cash on Hand		300.00
			7800 · Miscellaneous Expenses	300.00	
B B				300.00	300.00
Bill Pmt - Check	10/05/2024	Hyundail company	1000 ⋅ Cash on Hand		50,000.00
		Hyundail company	2000 · Account Payable	50,000.00	
		oompany	2000 Moodalkii ayable	50,000.00	50,000.00
Sales					30,000.00
Receipt	10/05/2024	Bus Ticket	1000 · Cash on Hand	1,000.00	
		Bus Ticket	4100 · Bus Ticket Fees		1,000.00
Sales				1,000.00	1,000.00
Receipt	10/06/2024	Government	1000 ⋅ Cash on Hand	1,600.00	
		Government	4000 ⋅ Bus Rental Fees		1,600.00
Calaa				1,600.00	1,600.00
Sales Receipt	10/12/2024	Bus Ticket	1000 ⋅ Cash on Hand	1,500.00	
		Bus Ticket	4100 · Bus Ticket Fees		1,500.00
				1,500.00	1,500.00
Check	10/15/2024		1000 ⋅ Cash on Hand		1,000.00
			7010 · Gasoline Expenses	1,000.00	
				1,000.00	1,000.00
Invoice	10/17/2024	Sunway Hotel	1100 · Account Receivable	1,200.00	
		Sunway Hotel	4000 ⋅ Bus Rental Fees		1,600.00
		Sunway Hotel	2700 · Unearned Revenue	400.00	
				1,600.00	1,600.00
Sales Receipt	10/19/2024	Bus Ticket	1000 ⋅ Cash on Hand	1,500.00	
·		Bus Ticket	4100 · Bus Ticket Fees	•	1,500.00
				1,500.00	1,500.00
Sales	10/22/2024	Vietnam	1000 ⋅ Cash on Hand	1,200.00	•
Receipt	10/22/2024			1,200.00	1 200 00
		Vietnam	4000 · Bus Rental Fees	1 200 00	1,200.00
Payment	10/23/2024	Supway Hatal	12000 Underposited Funds	1,200.00	1,200.00
Payment	10/23/2024	Sunway Hotel	12000 · Undeposited Funds	1,200.00	

		Sunway Hotel	1100 · Account Receivable		1,200.00
				1,200.00	1,200.00
Sales Receipt	10/26/2024	Bus Ticket	1000 ⋅ Cash on Hand	1,900.00	
		Bus Ticket	4100 · Bus Ticket Fees		1,900.00
				1,900.00	1,900.00
Sales Receipt	10/31/2024	Bus Ticket	1000 ⋅ Cash on Hand	1,000.00	
·		Bus Ticket	4100 · Bus Ticket Fees		1,000.00
				1,000.00	1,000.00
Check	10/31/2024		1000 ⋅ Cash on Hand		800.00
			7010 · Gasoline Expenses	800.00	
				800.00	800.00
Check	10/31/2024		1000 · Cash on Hand		300.00
			7000 · Repair and Maintenance Expenses	300.00	
				300.00	300.00
Check	10/31/2024		1000 ⋅ Cash on Hand		300.00
			7020 · Food & Meal Expense	300.00	
				300.00	300.00
Check	10/31/2024		1000 · Cash on Hand		2,400.00
			6610 · Salaries Expenses	2,000.00	
			7030 · Utilities Expenses	400.00	
General				2,400.00	2,400.00
Journal	10/31/2024		7050 · Office Supplies Expenses	300.00	
			1320 · Office Supplies		300.00
General				300.00	300.00
Journal	10/31/2024		7040 · Rent Expenses	600.00	
			1310 · Prepaid Office Rent		600.00
0 1				600.00	600.00
General Journal	10/31/2024		6700 · Depreciation Expense	1,200.00	
			1720 · Accu. Depre. of Bus		1,000.00
			1620 \cdot Accu. Depre. of Office Equipmen		200.00
B.III. B				1,200.00	1,200.00
Bill Pmt - Check	10/30/2024	Hyundail company	1000 ⋅ Cash on Hand		50,000.00
		Hyundail company	2000 · Account Payable	50,000.00	
		····P -····)	,	50,000.00	50,000.00
				120,100.00	120,100.00

TOTAL

Trail Balance

November, 31, 2024

Nov	30,	24

	NOV 30, 24	
	Debit	Credit
1000 · Cash on Hand	58,400.00	
1100 · Account Receivable	0.00	
12000 · Undeposited Funds	4,200.00	
1310 · Prepaid Office Rent	1,800.00	
1320 · Office Supplies	300.00	
1600 · Office Equipment	5,000.00	
1620 · Accu. Depre. of Office Equipmen		600.00
1710 · Cost of Bus	450,000.00	
1720 · Accu. Depre. of Bus		3,000.00
2000 · Account Payable		5,000.00
2700 · Unearned Revenue	1,300.00	
3010 · Dara's Capital		500,000.00
4000 · Bus Rental Fees		10,300.00
4100 · Bus Ticket Fees		22,900.00
6610 · Salaries Expenses	4,000.00	
66000 · Salaries Expenses	1,500.00	
6700 · Depreciation Expense	3,600.00	
7000 · Repair and Maintenance Expenses	800.00	
7010 · Gasoline Expenses	5,200.00	
7020 · Food & Meal Expense	900.00	
7030 · Utilities Expenses	1,200.00	
7040 · Rent Expenses	1,800.00	
7050 · Office Supplies Expenses	1,100.00	
7800 · Miscellaneous Expenses	300.00	
7900 · DEcoration Expenses	400.00	
TOTAL	541,800.00	541,800.00

Profit & Loss

November, 30, 2024

Ordinary Income/Expense Income 3,800.00 4100 · Bus Ticket Fees 8,400.00 Total Income 12,200.00 Expense 6600 · Payroll Expenses 6610 · Salaries Expenses 2,000.00 Total 6600 · Payroll Expenses 2,000.00 6700 · Depreciation Expense 1,200.00 7000 · Repair and Maintenance Expenses 300.00 7010 · Gasoline Expenses 1,800.00 7020 · Food & Meal Expense 300.00 7030 · Utilities Expenses 400.00 7040 · Rent Expenses 600.00 7050 · Office Supplies Expenses 500.00 Total Expense 7,100.00 Net Ordinary Income 5,100.00		Nov 24
4000 · Bus Rental Fees 3,800.00 4100 · Bus Ticket Fees 8,400.00 Total Income 12,200.00 Expense 6600 · Payroll Expenses 6610 · Salaries Expenses 2,000.00 Total 6600 · Payroll Expenses 2,000.00 6700 · Depreciation Expense 1,200.00 7000 · Repair and Maintenance Expenses 300.00 7010 · Gasoline Expenses 1,800.00 7020 · Food & Meal Expense 300.00 7030 · Utilities Expenses 400.00 7040 · Rent Expenses 600.00 7050 · Office Supplies Expenses 500.00 Total Expense 7,100.00	Ordinary Income/Expense	
4100 · Bus Ticket Fees 8,400.00 Total Income 12,200.00 Expense 6600 · Payroll Expenses 6610 · Salaries Expenses 2,000.00 Total 6600 · Payroll Expenses 2,000.00 6700 · Depreciation Expense 1,200.00 7000 · Repair and Maintenance Expenses 300.00 7010 · Gasoline Expenses 1,800.00 7020 · Food & Meal Expense 300.00 7030 · Utilities Expenses 400.00 7040 · Rent Expenses 600.00 7050 · Office Supplies Expenses 500.00 Total Expense 7,100.00	Income	
Total Income 12,200.00 Expense 6600 ⋅ Payroll Expenses 2,000.00 Total 6600 ⋅ Payroll Expenses 2,000.00 6700 ⋅ Depreciation Expense 1,200.00 7000 ⋅ Repair and Maintenance Expenses 300.00 7010 ⋅ Gasoline Expenses 1,800.00 7020 ⋅ Food & Meal Expense 300.00 7030 ⋅ Utilities Expenses 400.00 7040 ⋅ Rent Expenses 600.00 7050 ⋅ Office Supplies Expenses 500.00 Total Expense 7,100.00	4000 ⋅ Bus Rental Fees	3,800.00
Expenses 6610 · Salaries Expenses 2,000.00 Total 6600 · Payroll Expenses 2,000.00 6700 · Depreciation Expenses 1,200.00 7000 · Repair and Maintenance Expenses 300.00 7010 · Gasoline Expenses 1,800.00 7020 · Food & Meal Expense 300.00 7030 · Utilities Expenses 400.00 7040 · Rent Expenses 600.00 7050 · Office Supplies Expenses 500.00 Total Expense	4100 ⋅ Bus Ticket Fees	8,400.00
6600 ⋅ Payroll Expenses 2,000.00 Total 6600 ⋅ Payroll Expenses 2,000.00 6700 ⋅ Depreciation Expense 1,200.00 7000 ⋅ Repair and Maintenance Expenses 300.00 7010 ⋅ Gasoline Expenses 1,800.00 7020 ⋅ Food & Meal Expense 300.00 7030 ⋅ Utilities Expenses 400.00 7040 ⋅ Rent Expenses 600.00 7050 ⋅ Office Supplies Expenses 500.00 Total Expense 7,100.00	Total Income	12,200.00
6610 · Salaries Expenses 2,000.00 Total 6600 · Payroll Expenses 2,000.00 6700 · Depreciation Expense 1,200.00 7000 · Repair and Maintenance Expenses 300.00 7010 · Gasoline Expenses 1,800.00 7020 · Food & Meal Expense 300.00 7030 · Utilities Expenses 400.00 7040 · Rent Expenses 600.00 7050 · Office Supplies Expenses 500.00 Total Expense 7,100.00	Expense	
Total 6600 · Payroll Expenses 2,000.00 6700 · Depreciation Expense 1,200.00 7000 · Repair and Maintenance Expenses 300.00 7010 · Gasoline Expenses 1,800.00 7020 · Food & Meal Expense 300.00 7030 · Utilities Expenses 400.00 7040 · Rent Expenses 600.00 7050 · Office Supplies Expenses 500.00 Total Expense 7,100.00	6600 ⋅ Payroll Expenses	
6700 · Depreciation Expense 1,200.00 7000 · Repair and Maintenance Expenses 300.00 7010 · Gasoline Expenses 1,800.00 7020 · Food & Meal Expense 300.00 7030 · Utilities Expenses 400.00 7040 · Rent Expenses 600.00 7050 · Office Supplies Expenses 500.00 Total Expense 7,100.00	6610 · Salaries Expenses	2,000.00
7000 · Repair and Maintenance Expenses 300.00 7010 · Gasoline Expenses 1,800.00 7020 · Food & Meal Expense 300.00 7030 · Utilities Expenses 400.00 7040 · Rent Expenses 600.00 7050 · Office Supplies Expenses 500.00 Total Expense 7,100.00	Total 6600 · Payroll Expenses	2,000.00
7010 · Gasoline Expenses 1,800.00 7020 · Food & Meal Expense 300.00 7030 · Utilities Expenses 400.00 7040 · Rent Expenses 600.00 7050 · Office Supplies Expenses 500.00 Total Expense 7,100.00	6700 · Depreciation Expense	1,200.00
7020 · Food & Meal Expense 300.00 7030 · Utilities Expenses 400.00 7040 · Rent Expenses 600.00 7050 · Office Supplies Expenses 500.00 Total Expense 7,100.00	7000 · Repair and Maintenance Expenses	300.00
7030 · Utilities Expenses 400.00 7040 · Rent Expenses 600.00 7050 · Office Supplies Expenses 500.00 Total Expense 7,100.00	7010 · Gasoline Expenses	1,800.00
7040 · Rent Expenses 600.00 7050 · Office Supplies Expenses 500.00 Total Expense 7,100.00	7020 · Food & Meal Expense	300.00
7050 · Office Supplies Expenses 500.00 Total Expense 7,100.00	7030 · Utilities Expenses	400.00
Total Expense 7,100.00	7040 · Rent Expenses	600.00
·	7050 · Office Supplies Expenses	500.00
Net Ordinary Income 5,100.00	Total Expense	7,100.00
	Net Ordinary Income	5,100.00
Net Income 5,100.00	Net Income	5,100.00

Vanda Co.Ltd

Balance Sheet

November, 31, 2024

Nov 30, 24

ASSETS

Checking/Savings

1000 · Cash on Hand	58,400.00
Total Checking/Savings	58,400.00
Other Current Assets	
12000 · Undeposited Funds	4,200.00
1310 · Prepaid Office Rent	1,800.00
1320 · Office Supplies	300.00
Total Other Current Assets	6,300.00
Total Current Assets	64,700.00

Fixed Assets

1600 · Office Equipment 1620 · Accu. Depre. of Office	
Equipmen	-600.00
1600 · Office Equipment - Other	5,000.00
Total 1600 · Office Equipment	4,400.00
1700 · Bus	
1710 ⋅ Cost of Bus	450,000.00
1720 · Accu. Depre. of Bus	-3,000.00
Total 1700 ⋅ Bus	447,000.00
Total Fixed Assets	451,400.00
TOTAL ASSETS	516,100.00
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Account Payable	5,000.00
Total Accounts Payable	5,000.00
Other Current Liabilities	
2700 · Unearned Revenue	-1,300.00
Total Other Current Liabilities	-1,300.00
Total Current Liabilities	3,700.00
Total Liabilities	3,700.00
Equity	
3010 · Dara's Capital	500,000.00
Net Income	12,400.00
Total Equity	512,400.00
TOTAL LIABILITIES & EQUITY	516,100.00

Exercise 3

Journal

November, 31, 2024

Туре	Date	Name	Account	Debit	Credit
Bill	11/01/2024	MOB shop	2000 · Account Payable		500.00
		MOB shop	1320 · Office Supplies	500.00	
				500.00	500.00
Sales Receipt	11/02/2024	Bus Ticket	1000 ⋅ Cash on Hand	1,000.00	
·		Bus Ticket	4100 · Bus Ticket Fees		1,000.00
				1,000.00	1,000.00
Bill Pmt - Check	11/05/2024	Hyandai company Hyandai	1000 · Cash on Hand		50,000.00
		company	2000 · Account Payable	50,000.00	
				50,000.00	50,000.00
Invoice	11/06/2024	SETEC Intitute	1100 · Account Receivable	600.00	
		SETEC Intitute	4000 · Bus Rental Fees		1,000.00
		SETEC Intitute	1000 · Cash on Hand	400.00	
				1,000.00	1,000.00
Payment	11/07/2024	SETEC Intitute	12000 · Undeposited Funds	600.00	
		SETEC Intitute	1100 · Account Receivable		600.00
0-1				600.00	600.00
Sales Receipt	11/09/2024	Bus Ticket	1000 · Cash on Hand	1,750.00	
		Bus Ticket	4100 · Bus Ticket Fees		1,750.00
				1,750.00	1,750.00
Check	11/15/2024		1000 · Cash on Hand		1,000.00
			7010 · Gasoline Expenses	1,000.00	
				1,000.00	1,000.00
Sales Receipt	11/16/2024	Bus Ticket	1000 ⋅ Cash on Hand	1,500.00	
'		Bus Ticket	4100 · Bus Ticket Fees	,	1,500.00
				1,500.00	1,500.00
Invoice	11/17/2024	RUPP	1100 · Account Receivable	1,000.00	,
		RUPP	4000 · Bus Rental Fees		1,200.00
		RUPP	2700 · Unearned Revenue	200.00	
				1,200.00	1,200.00
Payment	11/18/2024	RUPP	12000 · Undeposited Funds	1,000.00	
		RUPP	1100 · Account Receivable		1,000.00
				1,000.00	1,000.00
Sales Receipt	11/18/2024	Thailand	1000 ⋅ Cash on Hand	1,600.00	
. 10001pt	11,10/2027	manana	.ooo Gaan an Hand	1,000.00	

		Thailand	4000	· Bus Rental Fees		1,600.00
				. 1	1,600.00	1,600.00
Sales Receipt	11/23/2024	Bus Ticket	Vanda Co.L	.td · Cash on Hand	1,900.00	
		Bus Ticket	Trail 4190	Bus Ticket Fees	,	1,900.00
			Hall Dala	ince	1,900.00	1,900.00
Bill Pmt - Check	11/27/2024	MOB shop	November 3	1,2024 1,2020 Hand		500.00
Oncor	11/21/2024	MOB shop		- Account Payable	500.00	000.00
		MOB onop	Debit	Credit	500.00	500.00
Sales	1000 - Cas <i>ի</i> ვტ <i>ր</i> չ Մ <u>ա</u> րd	Due Tielset		Cash on Hand		000.00
Receipt	1100 · Account Receivable	Bus Ticket		· Cash on Hand · Bus Ticket Fees	2,250.00	2 250 00
	12000 · Undeposited Funds	Bus Ticket	4,200.00	· Bus Ticket Fees	0.050.00	2,250.00
Check	1310 · Prepaid Office Rent		1,800.00	· Cash on Hand	2,250.00	2,250.00 800.00
CHECK	1320 · Office Supplies		300.00	· Gasoline Expenses	800.00	000.00
	1600 · Office Equipment		5,000.00	· Casoline Expenses	800.00	800.00
Check	1620 · Accu. Depre. of Office	Equipmen	1000	600.00 Cash on Hand	800.00	300.00
Oncor	1710 · Cost of Bus		450,000.0000	Repair and Maintenance		000.00
	1720 · Accu. Depre. of Bus		Exper	ases 3,000.00	300.00	
01 1	2000 · Account Payable		4000	5,000.00	300.00	300.00
Check	2700 · Unearned Revenue		*	Cash on Hand	000.00	300.00
	3010 · Dara's Capital		7020	Foodby, Moodb Expense	300.00	
Observation	4000 · Bus Rental Fees		4000	10,300.00	300.00	300.00
Check	4100 · Bús/Tickerfees			Cashzenghang	0.000.00	2,400.00
	6610 · Salaries Expenses		,	Salaries Expenses	2,000.00	
	66000 · Salaries Expenses		,	· Utilities Expenses	400.00	0.400.00
General	6700 · Depreciation Expense		3,600.00		2,400.00	2,400.00
Journal	7000 · Repair and Maintenan	ce Expenses		Office Supplies Expenses	500.00	
	7010 · Gasoline Expenses			Office Supplies		500.00
Conoral	7020 · Food & Meal Expense		900.00		500.00	500.00
General Journal	7030 · Utilities Expenses 11/30/2024 7040 · Rent Expenses		1,200.00 7040	Rent Expenses	600.00	
	7050 · Office Supplies Expen	202	1,800.00	Prepaid Office Rent		600.00
	7800 · Miscellaneous Expens		300.00		600.00	600.00
General Journal	7900 · DE¢639/40A4Expenses			Depreciation Expense	1,200.00	
тот	•			Acc5415899e00 Bus	, , , , , , ,	1,000.00
				Accu. Depre. of Office Equipmen		200.00
					1,200.00	1,200.00

TOTAL

Profit & Loss

November31,2024

	Nov 24
Ordinary Income/Expense	
Income	
4000 · Bus Rental Fees	3,800.00
4100 · Bus Ticket Fees	8,400.00
Total Income	12,200.00
Expense	
6600 · Payroll Expenses	
6610 · Salaries Expenses	2,000.00
Total 6600 · Payroll Expenses	2,000.00
6700 · Depreciation Expense	1,200.00
7000 · Repair and Maintenance Expenses	300.00
7010 · Gasoline Expenses	1,800.00
7020 · Food & Meal Expense	300.00
7030 · Utilities Expenses	400.00
7040 · Rent Expenses	600.00
7050 · Office Supplies Expenses	500.00
Total Expense	7,100.00
Net Ordinary Income	5,100.00
let Income	5,100.00

VanDa Co.Ltd B

alance Sheet Nove

mber,31,2024

Nov 30, 24

ASSETS

Current Assets

Checking/Savings

1000 · Cash on Hand	58,400.00
Total Checking/Savings	58,400.00
Other Current Assets	
12000 · Undeposited Funds	4,200.00
1310 · Prepaid Office Rent	1,800.00
1320 · Office Supplies	300.00

Total Other Current Assets	6,300.00	
Total Current Assets	64,700.00	
Fixed Assets		
1600 · Office Equipment 1620 · Accu. Depre. of Office Equipmen	-600.00	
1600 · Office Equipment - Other	5,000.00	
Total 1600 · Office Equipment	4,400.00	
1700 · Bus		
1710 · Cost of Bus	450,000.00	
1720 · Accu. Depre. of Bus	-3,000.00	
Total 1700 · Bus	447,000.00	
Total Fixed Assets	451,400.00	
TOTAL ASSETS	516,100.00	
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Account Payable	5,000.00	
Total Accounts Payable	5,000.00	
Other Current Liabilities		
2700 · Unearned Revenue	-1,300.00	
Total Other Current Liabilities	-1,300.00	
Total Current Liabilities	3,700.00	
Total Liabilities	3,700.00	
Equity		
3010 · Dara's Capital	500,000.00	
Net Income	12,400.00	
Total Equity	512,400.00	
TOTAL LIABILITIES & EQUITY	516,100.00	