



វិទ្យាស្ថានជាតិពាណិជ្ជសាស្ត្រ

NATIONAL INSTITUTE OF BUSINESS

កិច្ចការស្រាវជ្រាវ

មុខវិជ្ជា: QuickBooks

ដឹកនាំដោយ សាស្ត្រាចារ្យ ម៉ៅ វណ្ណថា

ជំនាញ គណនេយ្យ និង ហិរញ្ញវត្ថុ

រៀបចំដោយ និស្សិតថ្នាក់ B20 វេន លាច

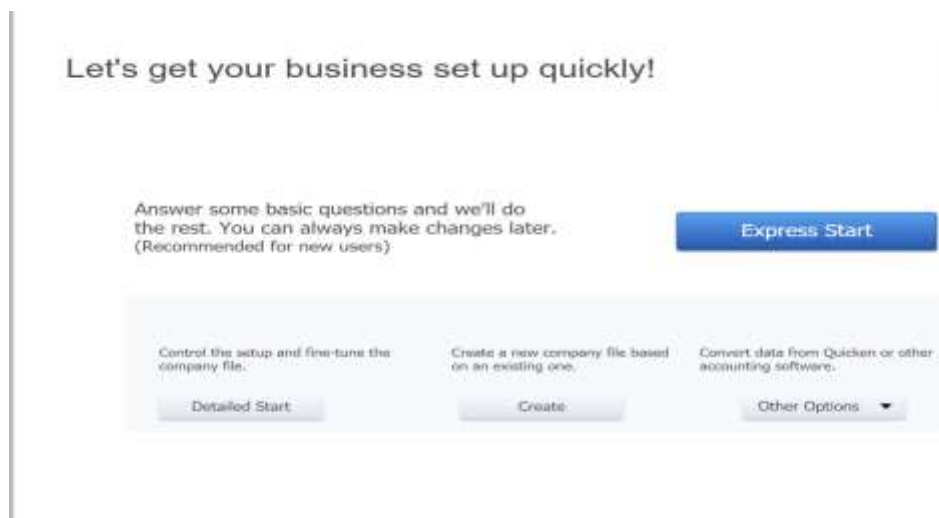
ឈ្មោះ អន អ៊ុនសុវណ្ណជា

Unit1: Create a new Company files

មុននឹងអាចចូលទៅប្រើប្រាស់កម្មវិធីនេះដើម្បីកត់ត្រាប្រតិបត្តិការបានដំបូងត្រូវតែឡើងកម្មវិធីនេះនៅក្នុងកុំព្យូទ័របស់យើងជាមុនសិន (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 វានឹងបង្ហាញរូបដូចខាងក្រោម

Glad you're here!
Tell us about your business so we can give you the right tools for what you do.

* Business Name:

* Industry: [Help me choose](#)

* Business Type: [Help me choose](#)

Employer Identification Number (EIN): ⓘ

Business Address:

City:

State: ZIP:

Country:

Phone:

* Required

[Back](#) [Preview Your Settings](#) [Create Company](#)

បញ្ចូលព័ត៌មានរបស់ក្រុមហ៊ុនរួចចុច Create Company

បន្ទាប់មកចូលទៅយកពាក្យ Edit ហើយចុចពាក្យ Preferences

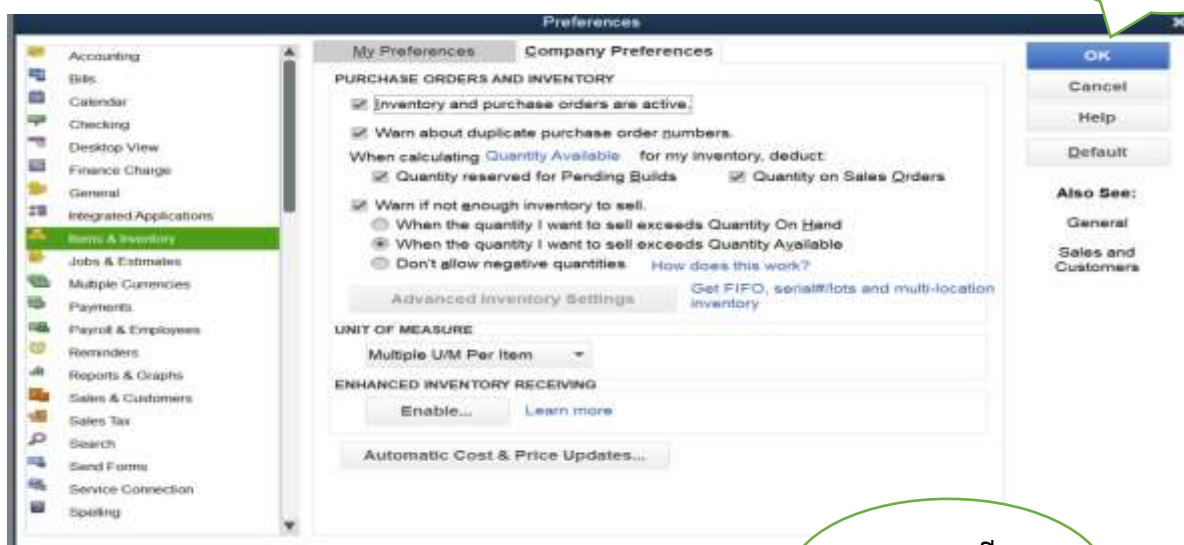
ហើយយកពាក្យ Accounting រួចចុចពាក្យ Company Preference រួច Tick ដូចខាងក្រោម

បន្ទាប់មកចុច
OK



បន្ទាប់មកចុចពាក្យ Item & Inventory រួច Tick ដូចខាងក្រោម

បន្ទាប់មកចុច
OK



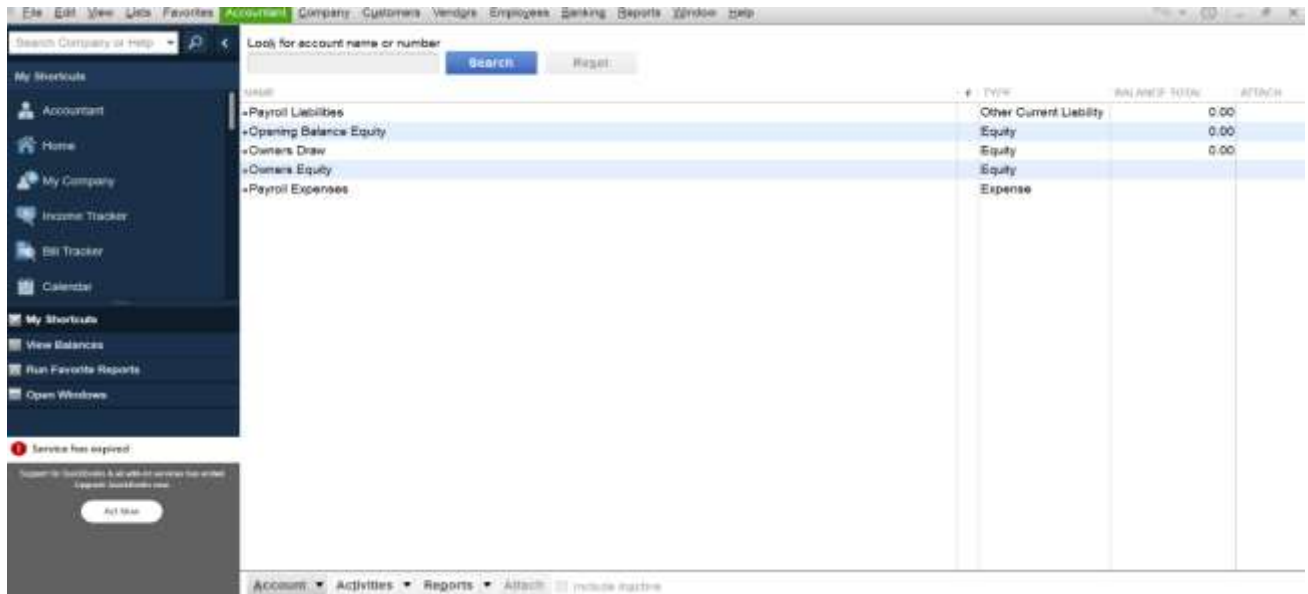
បន្ទាប់មកទៀតចុចពាក្យ Payments រួចចុច Company Preference

ដោះ Tick ទីនេះ
រួចចុចពាក្យ OK



Unit2: Chat of Account

ជាដំបូងក្រុមហ៊ុននីមួយៗដើម្បីអាចដំណើរ **Record** ទិន្នន័យបានត្រឹមត្រូវអោយមានឈ្មោះគណនីជា មុន សិន (Account Name) ដែលត្រូវបានរៀបតាមលំដាប់ដោយដែលហៅថា Chart of Account ។ ចុច **List Menu > Chart of Account** វានឹងបង្ហាញផ្ទាំងដូចខាងក្រោម៖



	TYPE	BALANCE TOTAL	ATTACH
Payroll Liabilities	Other Current Liability	0.00	
Opening Balance Equity	Equity	0.00	
Owners Draw	Equity	0.00	
Owners Equity	Equity		
Payroll Expenses	Expense		

ចុចពាក្យ Account នៅខាងក្រោមរួចចុចពាក្យ New ដើម្បីបង្កើតគណនីថ្មី

Chart of Account

Account	Type
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

VanDa Co.Ltd

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	
				3,600.00	3,600.00
Bill	09/02/2024	Hyundai company	2000 · Account Payable		200,000.00
		Hyundai company	1710 · Cost of Bus	500,000.00	
		Hyundai 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	Hyundai company	2000 · Account Payable	50,000.00	
		Hyundai 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	
		Bus Ticket	4100 · Bus Ticket Fees		2,000.00
				2,000.00	2,000.00
Sales Receipt	09/14/2024	Bus Ticket	1000 · Cash on Hand	2,500.00	
		Bus Ticket	4100 · Bus Ticket Fees		2,500.00
				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	
		ABC School	4000 · Bus Rental Fees		900.00
		ABC School	2700 · Unearned Revenue	300.00	

				900.00	900.00
Payment	09/20/2024	ABC School	12000 · Undeposited Funds	600.00	
		ABC School	1100 · Account Receivable		600.00
				600.00	600.00
Sales Receipt	09/21/2024	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	09/22/2024	Apple School	1100 · Account Receivable	800.00	
		Apple School	4000 · Bus Rental Fees		1,200.00
		Apple School	2700 · Unearned Revenue	400.00	
				1,200.00	1,200.00
Payment	09/24/2024	Apple School	12000 · Undeposited Funds	800.00	
		Apple School	1100 · Account Receivable		800.00
				800.00	800.00
Sales Receipt	09/30/2024	Bus Ticket	1000 · Cash on Hand	1,600.00	
		Bus Ticket	4100 · Bus Ticket Fees		1,600.00
				1,600.00	1,600.00
Check	09/30/2024		1000 · Cash on Hand		800.00
			7010 · Gasoline Expenses	800.00	
				800.00	800.00
Check	09/30/2024		1000 · Cash on Hand		200.00
			7000 · Repair and Maintenance Expenses	200.00	
				200.00	200.00
Check	09/30/2024		1000 · Cash on Hand		300.00
			7020 · Food & Meal Expense	300.00	
				300.00	300.00
Check	09/30/2024		1000 · Cash on Hand		1,900.00
			66000 · Salaries Expenses	1,500.00	
			7030 · Utilities Expenses	400.00	
				1,900.00	1,900.00
General Journal	09/30/2024		1320 · Office Supplies		300.00
			7050 · Office Supplies Expenses	300.00	
				300.00	300.00
General Journal	09/30/2024		7040 · Rent Expenses	600.00	
			1310 · Prepaid Office Rent		600.00
				600.00	600.00
General Journal	09/30/2024		6700 · Depreciation Expense	1,200.00	
			1720 · Accu. Depre. of Bus		1,000.00
			1620 · Accu. Depre. of Office Equipmen		200.00
				1,200.00	1,200.00
TOTAL				1,076,700.00	1,076,700.00

VanDa Co.Ltd

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	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	665,900.00	665,900.00

VanDa Co.Ltd

Profit & loss

September,30,2024

Sep 24

Ordinary Income/Expense

Income	
4000 · Bus Rental Fees	2,100.00
4100 · Bus Ticket Fees	<u>7,600.00</u>
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	<u>400.00</u>
Total Expense	<u>6,500.00</u>
Net Ordinary Income	<u>3,200.00</u>
Net Income	<u><u>3,200.00</u></u>

Balance Sheet

September 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

Vanda Co.Ltd

Journal

October,31,2024

Type	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	
				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	
				50,000.00	50,000.00
Sales Receipt	10/05/2024	Bus Ticket	1000 · Cash on Hand	1,000.00	
		Bus Ticket	4100 · Bus Ticket Fees		1,000.00
				1,000.00	1,000.00
Sales Receipt	10/06/2024	Government	1000 · Cash on Hand	1,600.00	
		Government	4000 · Bus Rental Fees		1,600.00
				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 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

				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
				<u>1,900.00</u>	<u>1,900.00</u>
Sales Receipt	10/31/2024	Bus Ticket	1000 · Cash on Hand	1,000.00	
		Bus Ticket	4100 · Bus Ticket Fees		1,000.00
				<u>1,000.00</u>	<u>1,000.00</u>
Check	10/31/2024		1000 · Cash on Hand		800.00
			7010 · Gasoline Expenses	800.00	
				<u>800.00</u>	<u>800.00</u>
Check	10/31/2024		1000 · Cash on Hand		300.00
			7000 · Repair and Maintenance Expenses	300.00	
				<u>300.00</u>	<u>300.00</u>
Check	10/31/2024		1000 · Cash on Hand		300.00
			7020 · Food & Meal Expense	300.00	
				<u>300.00</u>	<u>300.00</u>
Check	10/31/2024		1000 · Cash on Hand		2,400.00
			6610 · Salaries Expenses	2,000.00	
			7030 · Utilities Expenses	400.00	
				<u>2,400.00</u>	<u>2,400.00</u>
General Journal	10/31/2024		7050 · Office Supplies Expenses	300.00	
			1320 · Office Supplies		300.00
				<u>300.00</u>	<u>300.00</u>
General Journal	10/31/2024		7040 · Rent Expenses	600.00	
			1310 · Prepaid Office Rent		600.00
				<u>600.00</u>	<u>600.00</u>
General 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
				<u>1,200.00</u>	<u>1,200.00</u>
Bill Pmt - Check	10/30/2024	Hyundail company Hyundail company	1000 · Cash on Hand		50,000.00
			2000 · Account Payable	50,000.00	
				<u>50,000.00</u>	<u>50,000.00</u>
TOTAL				<u><u>120,100.00</u></u>	<u><u>120,100.00</u></u>

Trail Balance

October,31,2024

	Oct 31, 24 Debit	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	<u>578,400.00</u>	<u>578,400.00</u>

Vanda Co.Ltd

Profit & Loss

October,31,2024

	<u>Oct 24</u>
Ordinary Income/Expense	
4000 · Bus Rental Fees	4,400.00
4100 · Bus Ticket Fees	<u>6,900.00</u>
Total Income	11,300.00
Expense	
6600 · Payroll Expenses	
6610 · Salaries Expenses	<u>2,000.00</u>
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	300.00
7800 · Miscellaneous Expenses	<u>300.00</u>
Total Expense	<u>7,200.00</u>
Net Ordinary Income	4,100.00
	<u><u>4,100.00</u></u>

Vanda Co.Ltd

Balance Sheet

October,31,2024

Oct 31, 24

Current Assets	
Checking/Savings	
1000 · Cash on Hand	<u>103,300.00</u>
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	<u>300.00</u>
Total Other Current Assets	<u>5,300.00</u>
Total Current Assets	108,600.00
Fixed Assets	
1600 · Office Equipment	

1620 • Accu. Depre. of Office Equipmen	-400.00	
1600 • Office Equipment - Other	<u>5,000.00</u>	
Total 1600 • Office Equipment		4,600.00
1700 • Bus		
1710 • Cost of Bus	450,000.00	
1720 • Accu. Depre. of Bus	<u>-2,000.00</u>	
Total 1700 • Bus		<u>448,000.00</u>
Total Fixed Assets		<u>452,600.00</u>
TOTAL ASSETS		<u><u>561,200.00</u></u>
LIABILITIES & EQUITY		
Current Liabilities		
Accounts Payable		
2000 • Account Payable	<u>55,000.00</u>	
Total Accounts Payable		55,000.00
Other Current Liabilities		
2700 • Unearned Revenue	<u>-1,100.00</u>	
Total Other Current Liabilities		<u>-1,100.00</u>
Total Current Liabilities		<u>53,900.00</u>
Total Liabilities		53,900.00
3010 • Dara's Capital	500,000.00	
Net Income	<u>7,300.00</u>	
Total Equity		<u>507,300.00</u>
TOTAL LIABILITIES & EQUITY		<u><u>561,200.00</u></u>

Journal

November,31,2024

Type	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	
				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	
				50,000.00	50,000.00
Sales Receipt	10/05/2024	Bus Ticket	1000 · Cash on Hand	1,000.00	
		Bus Ticket	4100 · Bus Ticket Fees		1,000.00
				1,000.00	1,000.00
Sales Receipt	10/06/2024	Government	1000 · Cash on Hand	1,600.00	
		Government	4000 · Bus Rental Fees		1,600.00
				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 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
				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	
				2,400.00	2,400.00
General Journal	10/31/2024		7050 · Office Supplies Expenses	300.00	
			1320 · Office Supplies		300.00
				300.00	300.00
General Journal	10/31/2024		7040 · Rent Expenses	600.00	
			1310 · Prepaid Office Rent		600.00
				600.00	600.00
General 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
				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	
				50,000.00	50,000.00
TOTAL				120,100.00	120,100.00

Vanda Co.Ltd

Trail Balance

November,31,2024

	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	<u>541,800.00</u>	<u>541,800.00</u>

Vanda Co.Ltd

Profit & Loss

November,30,2024

	<u>Nov 24</u>
Ordinary Income/Expense	
Income	
4000 · Bus Rental Fees	3,800.00
4100 · Bus Ticket Fees	<u>8,400.00</u>
Total Income	12,200.00
Expense	
6600 · Payroll Expenses	
6610 · Salaries Expenses	<u>2,000.00</u>
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	<u>500.00</u>
Total Expense	<u>7,100.00</u>
Net Ordinary Income	<u>5,100.00</u>
Net Income	<u><u>5,100.00</u></u>

Vanda Co.Ltd

Balance Sheet

November,31,2024

Nov 30,
24

ASSETS	
Current Assets	
Checking/Savings	
1000 · Cash on Hand	<u>58,400.00</u>
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	<u>300.00</u>
Total Other Current Assets	<u>6,300.00</u>
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

VanDa Co.Ltd

Journal

November,31,2024

Type	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	Hyundai company	1000 · Cash on Hand		50,000.00
		Hyundai 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	
Payment	11/07/2024			1,000.00	1,000.00
		SETEC Intitute	12000 · Undeposited Funds	600.00	
		SETEC Intitute	1100 · Account Receivable		600.00
Sales Receipt	11/09/2024			600.00	600.00
		Bus Ticket	1000 · Cash on Hand	1,750.00	
		Bus Ticket	4100 · Bus Ticket Fees		1,750.00
Check	11/15/2024			1,750.00	1,750.00
			1000 · Cash on Hand		1,000.00
			7010 · Gasoline Expenses	1,000.00	
Sales Receipt	11/16/2024			1,000.00	1,000.00
		Bus Ticket	1000 · Cash on Hand	1,500.00	
		Bus Ticket	4100 · Bus Ticket Fees		1,500.00
Invoice	11/17/2024			1,500.00	1,500.00
		RUPP	1100 · Account Receivable	1,000.00	
		RUPP	4000 · Bus Rental Fees		1,200.00
Payment	11/18/2024	RUPP	2700 · Unearned Revenue	200.00	
				1,200.00	1,200.00
		RUPP	12000 · Undeposited Funds	1,000.00	
Sales Receipt	11/18/2024				1,000.00
			1100 · Account Receivable		1,000.00
		Thailand	1000 · Cash on Hand	1,600.00	

		Thailand	4000 · Bus Rental Fees		1,600.00	
Sales Receipt	11/23/2024	Bus Ticket	1000 · Cash on Hand	1,600.00	1,600.00	
		Bus Ticket	4100 · Bus Ticket Fees	1,900.00		1,900.00
Bill Pmt - Check	11/27/2024	MOB shop	1000 · Cash on Hand			500.00
		MOB shop	2000 · Account Payable	500.00		
				500.00	500.00	
Sales Receipt	11/30/2024	Bus Ticket	58,400.00	2,250.00		
		Bus Ticket	0.00			2,250.00
			4,200.00	2,250.00	2,250.00	
Check	11/30/2024		1,800.00			800.00
			300.00	800.00		
			5,000.00	800.00	800.00	
Check	11/30/2024			600.00		300.00
			450,000.00	300.00		
				3,000.00		
				5,000.00	300.00	300.00
Check	11/30/2024		1,300.00			300.00
			7020 · Food & Meal Expense	300.00		
				10,300.00	300.00	300.00
Check	11/30/2024		1000 · Cash on Hand			2,400.00
			4,000.00	2,000.00		
			1,500.00	400.00		
			3,600.00	2,400.00	2,400.00	
General Journal	11/30/2024		800.00	500.00		
			5,200.00			500.00
			900.00	500.00	500.00	
General Journal	11/30/2024		1,200.00			
			1,800.00	600.00		
			1,100.00			600.00
			300.00	600.00	600.00	
General Journal	11/30/2024		400.00	1,200.00		
			541,800.00	541,800.00		1,000.00
						200.00
				1,200.00	1,200.00	
TOTAL				71,900.00	71,900.00	

Vanda Co.Ltd

Profit & Loss

November,31,2024

	<u>Nov 24</u>
Ordinary Income/Expense	
Income	
4000 · Bus Rental Fees	3,800.00
4100 · Bus Ticket Fees	<u>8,400.00</u>
Total Income	12,200.00
Expense	
6600 · Payroll Expenses	
6610 · Salaries Expenses	<u>2,000.00</u>
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	<u>500.00</u>
Total Expense	<u>7,100.00</u>
Net Ordinary Income	<u>5,100.00</u>
Net Income	<u><u>5,100.00</u></u>

VanDa Co.Ltd B

Balance Sheet November

November,31,2024

Nov 30,
24

ASSETS

Current Assets

Checking/Savings

1000 · Cash on Hand	<u>58,400.00</u>
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