

# General Journal for the month May, 2020

Date	Account Title & Explanation	Ref	Debit (\$)	Credit (\$)
May 1	Cash Capital (owner invested in business)		7000	7000
May 2	Prepaid Rent Cash (Rent paid in advance for 3 months)		900	900
May 3	Supplies Accounts Payable (Purchased supplies in due amount)		800	800
May 5	Advertising Expense Cash (Paid for advertising expense)		125	125
May 9	Cash Revenue (customer provided amount on service)		4000	4000
May 12	Drawings Cash (owner withdrew for personal use)		1000	1000
May 15	Accounts Receivable Revenue (service performed but customer did not provide)		6400	6400
May 17	Salaries Expense Cash (Paid for salaries expense)		2500	2500
May 20	Accounts Payable Cash (Paid partial amount due on supplies)		600	600
May 21	Cash Accounts Receivable (customer paid partial amount on services)		4000	4000
May 26	Cash Note Payable (owner borrowed money from bank using Note Payable)		5000	5000
May 29	Equipment Accounts Payable (Purchased equipment in due amount)		4200	4200
May 30	Utilities Expense Cash Unearned Revenue Cash (Paid for utilities expense & customer paid advance for service)		275 500	500 275
	Total		37300	37300

Ledger For Cash A/c

Date	Explanation	Ref	Debit (\$)	Credit (\$)	Balance (\$)
May 1			7000		7000 Dr
May 2				900	6100 Dr
May 5				125	5975 Dr
May 9			4000		9975 Dr
May 12				1000	8975 Dr
May 17				2500	6475 Dr
May 20				600	5875 Dr
May 23			4000		9875 Dr
May 26			5000		14875 Dr
May 30			500	275	<del>148</del> 15100 Dr

Ledger for Capital A/c

Date	Explanation	Debit	Credit	Balance
May 1			7000	7000 Cr

Ledger for Accounts Payable

Date	Explanation	Debit	Credit	Balance
May 3			800	800 Cr
May 20		600		200 Cr
May 25			4200	4400 Cr

Ledger for Prepaid Rent A/c

Date	Explanation	Debit	Credit	Balance
May 2		200		200 Dr

Ledger for Advertising Expense

Date	Explanation	Debit	Credit	Balance
May 5		125		125 Dr

Ledger for Supplies A/c

Date	Explanation	Debit	Credit	Balance
May 3		800		800 Dr

Ledger for Revenue A/c

Date	Explanation	Debit	Credit	Balance
May 9			4000	4000 Cr
May 15			6400	10400 Cr

Ledger for Drawing A/c

Date	Explanation	Debit	Credit	Balance
May 12		1000		1000 Dr

Ledger for Notes Payable A/c

Date	Explanation	Debit	Credit	Balance
May 26			5000	5000 Cr

Ledger for Accounts Receivable A/c

Date	Explanation	Debit	Credit	Balance
May 15		6400		6400 Dr
May 23			4000	2400 Dr

Ledger for Equipment A/c

Date	Explanation	Debit	Credit	Balance
May 29		4200		4200 Dr

Ledger for Salaries Expense A/c

Date	Explanation	Debit	Credit	Balance
May 17		2500		2500 Dr

Ledger for Utilities Expense A/c

Date	Explanation	Debit	Credit	Balance
May 30		275		275 Dr

Ledger for Unearned Revenue A/c

Date	Explanation	Debit	Credit	Balance
May 30			500	500 Cr

Ma'sic Consulting  
- Trial Balance  
for the month ended May 2020

SL	Account Name	Debit	Credit
1	Cash	15100	
2	Capital		7000
3	Prepaid Rent	900	
4	Supplies	800	
5	Account's Payable		4400
6	Advertising Expense	125	
7	Revenue		16400
8	Drawings	1000	
9	Account's Receivable	2400	
10	Salaries Expense	2500	
11	Notes Payable		5000
12	Equipments	4200	
13	Utilities Expense	275	
14	Unearned Revenue		500
	Total	27300	27300