

**Solution:**

(Descriptions for journal entries are omitted. They are self-evident from the question.)

GENERAL JOURNAL (in millions of \$)				
Name: McDonald's Corporation				
Date	Particulars	L.F.	Debit	Credit
(a)	Cash To Cash Sales Revenue		1,550	1,550
(b)	Accounts & Notes Receivable To Open Sales Revenue		550	550
(c)	Inventory To Notes & Accounts Payable		827	827
(d)	Cost of Goods Used To Inventory		820	820
(e)	Depreciation Expense To Accumulated Depreciation		250	250
(f)	Prepaid Expense To Cash		142	142
(g)	Operating Expense To Prepaid Expense		137	137
(h)	Other Liabilities To Cash		163	163
(i)	Cash To Notes & Accounts Receivable		590	590
(j)	Notes & Accounts Payable To Cash		747	747
(k)	Interest Expense To Cash		110	110
(l)	Operating Expense To Cash		1,010	1,010

Based on the above journal entries & balance sheet of the previous month, we can create T-accounts for the accounts as follows:

Cash	
2,389	142
1,550	163
590	747
	110
	1,010

Accounts & Notes Receivable	
1,204	590
550	

Inventory	
115	820
827	

Prepaid Expenses	
714	137
142	

Other assets	
5,518	

Other Liabilities	
163	18,189

Accumulated Depreciation	
	12,882
	250

Cash Sales Revenue	
	1,550

Operating Expense	
137	
1,010	

Property & Equipment	
35,220	

Notes & Account Payable	
747	750
	827

Paid-in Capital	
	5,447

Retained Earnings	
	35,330

Open Sales Revenue	
	550

Cost of Goods Used	
820	

Interest Expense	
110	

Depreciation Expense	
250	

Based on these, the trial balance is given by:

---

**TRIAL BALANCE (in millions of \$)**

<b>Name of Account</b>	<b>Debit</b>	<b>Credit</b>
Cash	2,357	
Accounts & Notes Receivable	1,164	
Inventories	122	
Prepaid Expenses	719	
Property & Equipment, at cost	35,220	
Other assets	5,518	
Accumulated Depreciation		13,132
Notes & Accounts Payable		830
Other liabilities		18,026
Paid in Capital		5,447
Retained Earnings		35,330
Other stockholders' equity	27,438	
Cash Sales Revenue		1,550
Open Sales Revenue		550
Cost of Goods Used	820	
Operating Expense	1,147	
Interest Expense	110	
Depreciation Expense	250	
<b>Total</b>	<b>74,865</b>	<b>74,865</b>