

General journal for the month May, 2020

Date	Accounts title and Explanation	Ref	Debit	Credit
May 1	Cash Capital (owner invested in business)		7000	7000
May 2	Rent expences Cash (paid office rent for next 3 month)		900	900
May 3	Supplies Accounts payable (purchased supplies on account)		800	800
May 5	Adverties expences Cash (paid adverties cost in country news)		125	125
May 9	Cash Revenue (receive cash for service performed)		4000	4000
May 12	Drawings Cash (owner withdraw cash for personal use)		1000	1000
May 15	Accounts receivable Revenue (Performed service on account)		6400	6400
May 17	Salaries expences Cash (paid employee salary)		2500	2500
May 20	Accounts payable Cash (paid partial payment for supplies purchased on account)		600	600
May 23	Cash Account receivable (recived cash payment for service performed on account)		4000	4000
May 26	Cash Notes payable (Borrowed money from a bank on notes payable)		5000	5000

May 29	Equipment Accounts Payable (purchased equipment on account)		4200	4200
May 30	Utility Expenses Cash Unearned revenue Cash (paid utility bill and received advanced payment from customer)		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	15100 Dr

Ledger for Capital A/c

Date	Explanation	Ref	Debit	Credit	Balance
May 1				7000	7000 Cr

Ledger for Rent expenses A/c

Date	Explanation	Ref	Debit	Credit	Balance
May 2			900		900 Dr

Ledger for Supplies A/c

Date	Explanation	Ref	Debit	Credit	Balance
May 3			800		800 Dr

Ledger for Accounts payable A/c

Date	Explanation	Ref	Debit	Credit	Balance
May 3				800	800 Cr
May 20			600		200 Cr
May 29				4200	4400 Cr

Ledger for Advertising expenses A/c

Date	Explanation	Ref	Debit	Credit	Balance
May 5			125		125 Dr

Ledger for Revenue A/c

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

Ledger for Drawings A/c

Date	Explanation	Ref	Debit	Credit	Balance
May 12			1000		1000 Dr

Ledger for Accounts receivable A/c

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

Ledger for Salaries expenses A/c

Date	Explanation	Ref	Debit	Credit	Balance
May 17			2500		2500 Dr

Ledger for Notes payable A/c

Date	Explanation	Ref	Debit	Credit	Balance
May 26				5000	5000 Cr

Ledger for Equipment A/C

Date	Explanation	Ref	Debit	Credit	Balance
May 29			4200		4200 Dr

Ledger for Utility Expenses A/C

Date	Explanation	Ref	Debit	Credit	Balance
May 30			275		275 Dr

Ledgered for Unearned Revenue

Date	Explanation	Ref	Debit	Credit	Balance
May 30				500	500 Cr

Maisie Consulting  
Trial Balance

For the month ended May, 2020

SL	Account title	Debit	Credit
1	Cash	15100	
2	Capital		7000
3	Rent expences	900	
4	Supplies	800	
5	Accounts payable		4400
6	Advertise Expences	125	
7	Revenue		10400
8	Drawings	1000	
9	Accounts Receivable	2400	
10	salaries expences	2500	
11	Notes Payable		5000
12	Equipment	4200	
13	utility expences	275	
14	Unearned Revenue		500
	TOTAL	27300	27300