

DRIVENAY CAR RENTAL

	Date	Particulars	DT	CR
1.	1/10/23	Cash A/c	\$100,000	
		To Capital		\$100,000
2.	1/10/23	Vehicles A/c	\$200,000	
		To Payables		\$200,000
3.	31/10/23	Rent A/c	\$5,000	
		To Cash		\$5,000
4.	1/10/23	Cash A/c	\$10,000	
		To Sales (Rentals)		\$10,000
5.	1/10/23	To Insurance	\$2,500	
		Cash A/c		\$2,500
6.	2/10/23	<del>To</del> Cash A/c	\$7,000	
		Receivables A/c	\$8,000	
		To Sales (Rentals)		\$15,000
7.	4/10/23	Payables A/c	\$20,000	
		To Cash		\$20,000
8.	8/10/23	Cash A/c	\$3,000	
		To Debt		\$3,000
9.	12/10/23	Utility A/c	\$1,200	
		To Cash		\$1,200
10.	15/10/23	Advertisement A/c	\$500	
		To Cash		\$500
11.	17/10/23	Fuel A/c	\$3,000	
		To Cash		\$3,000
12.	19/10/23	Capital A/c	\$2,000	
		To Cash		\$2,000
13.	20/10/23	Cash A/c	\$5,000	
		To Sales (Rentals)		\$5,000
14.	20/10/23	Maintenance A/c	\$1,800	
		To Cash		\$1,800



	Date	Particulars	DT	CR
15.	21/10/23	Capital A/c	\$ 3,000	
		To Cash		\$ 3,000
16.	22/10/23	Debt A/c	\$ 2,000	
		To Cash		\$ 2,000
17.	24/10/23	Retained Earning A/c	\$ 2,000	
		To Cash		\$ 2,000
18.	25/10/23	Cash A/c	\$ 4,000	
		To Purchase Refund		\$ 4,000
19.	27/10/23	Cash A/c	\$ 10,000	
		To Sales (Rentals)		\$ 10,000
20.	30/10/23	Materials A/c	\$ 800	
		To Payables		\$ 800