## JOURNAL

Date	Description	Debit	Credit
Date Dug 1	Cash	280,000	
U	Capital Stock		280,000
4	(Invested amount in Cash)		
Dug 4	Land	60,000	
U	Building	340,000	
. 2.32	Cash	ζ.	80,000
. Ar	Note Payable		320,000
	(Purchased Land & Building)		
Aug 9	Medical Instruments	75,000	
0	Cash and all and		75,000
Alla May J.	(Purchased instruments)	3	,,,
Ay 16	Office Equipment	25,000	
U	Cash	371	20,000
. JV	Account Psyable		15,000
31	(Purchased Eswamin 4)	311	10/3
Aug 21	Office Scaplies  Cash	4,200	1 1/24
	Cash M	No.	4,200
1 3	(Purchased office Supplies)	1	7-00
Aug 24	Cash ?	7,000	
J 31/1	Account Receivable	12,000	
	Service Revenue	1	13 200
	(Issued bill for Service Renda)		13,000
Aug 27	Advertising Somense	450	
U	Advertising Soupense Account Psyable		450
	(Payment due for Advertisement	()	130
tug 28	Cash	/	
V	Acount Receivable	500	-
Aug 31	Salary Sypense	60	500
201		2,200	
	V Cash		2,200

		LEDG	ER ACCOUN	V15:	
Date	. Casi	6 130 00 100	Capic	al Stock	
Aug	. Dr	CY	DY	CY	
Au 1	280,000	TO CHILL WAS	Prvg 1 280,000		
Aug 4		80,000	1.0		
AUG 9	Costration	75,000	y c Y	CALL .	4
A\( 10	6	10,000	DY (380,000)		7
AU	11	4,200			-
Aug:	1000	6021 F 1 V 3	· 'Eq	uipmen to	
AS	28 500		DY	1	CY
Aug	31	2,200	Aug 16: 25,0	20	
THE THE WAY		JAM			
	= 981200		Dr (25,0	x )	
	= (109,100	) Dy	THE RESERVE OF THE PERSON OF T		
		ANTIPETANI			
	_ 'A	count Receivable	Aca Aca	unt Payal	de
•	Dr	Cr	CON DY		Cy
Avg.	24 12,000	430			Soon
Aug 2	-8	.200	Aug 16 Aug 27	L	100
0		Av 30	1.00		30
	12:000	- 500 = (11500)	år .		7
				CA (1	5,450)
	1	and	Of Of	fice Suppli	افع
	Land			h l	Cr
- Dr		1 cr	Dr.	aded out the	April 18
- DY	6			4200	
- Dr Asig 4	6		Avg 21	4200	
Asig 4	60,000		Avg 21	A Pierra	
	G0,000 r (60,000)	CY	Avg 21 DY =	(4,200)	
Asig 4	Go,000 r (60,000) · Build	me	Avg 21 DY =	(4,200)	able
Asig 4	60,000 (60,000) Build	CY	Avg 21 DY = N	(4,200)	able Cr
Asig 4	Go,000 r (60,000) · Build	me	Avg 21 DY =	(4,200)	able

			Dat	e	
5	ervice Revenue		Advort	isina	Engunse
tor	Cy		Advortising Engunse Dr Jey		Jer
Aug 24	13,000		Aug 27 480 6		6
U			0	7	4
	Cy2(13,000)	1 1 1	Dr. (45	<b>b</b> )	
0			0.5		
Sql	lary Empense		Med	lical s	Pastruments
OY CY		50 10	DV	61	Cr
0	200		Arg 9	78,000	
DA (5	(000,		By (	15,000)	3.0
1-2	- M			1	142, 11
			RALAMO		
	1 6 686 75	TIAL	BALANCE		1
		Town "	DECEVERIE	Post 7	
		INC	TRASCATION	5	
A	ccount	De	bit	Cx	edit
1) Cash	V : 10		100		
a) Office	Equipments t Receivable	/	,000		X 5 1 5 1 1 1
3) Accoun	t Receivable		00 00		
4) La	rd.		600		
S) Offi	ling  Fal Instruments  Privable  Pryable  Rovenue	4,2	00		20.63
-) Build	ling	3	40,000		
1) Medic	and Instruments	75,	000	1900	У.
0) Notes	Knigable		7.	320,	600
1) Acc. 1	syste	ari e		15,	450
S) Offi C) Build Notes 8) Notes 8) Acc. 1 10) Servic (1) Adver of 12) Cypte 13) Salar	e Rovenue			13,0	
1) Adver	Hising Expense		150		
2) Capita	al Stock			280	000
Salar	y Superse	2,	200	4	
Total	Hising Enpense at Stock y Enpense	62	8458	62	8,450
					-

QC

Signature.

**CS** CamScanner

Computing total asses	ds, total Liab	bilities
and total soult	Я	
- X-V	₩ .	
13,539,134 31		
ASSESTS ASSA	LIABILITIES	
Cash 109,100	Notes Payable Acc. Payable	320,000
Office Equipments 25,000	Ace. Payable	15,450
ACC. RECEIVABLE 11,500	- 0	NAC.
Land 80,000		a pali
Office Supplies 4,200		
Building 340,000		1.644
Medical Instruments 75,000	4	1211/10
water the contract of the cont		335450
625,800	7	M. Gall.
		il mili
A A A Second Second	4 3	190 <sub>4</sub> 36
Owner's Equity	A STATE OF THE STA	
Capital Stock = 280,00		To the
Retained Earnings = Asses		1.20
Owner's Equity = 10,35	385,458 7	280,000)
Owner's Equity = 10,35	00 (	× 1/4
	K With the T	
	Mark School	
- C. (20.0)		M
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	shipping DeVI	
- 1	Maring graphy	
	magas disparati	
THE STATE OF THE S	Are	

Op:- Solution:-

TONE DELIVERIES INC. TRASCATIONS

DATE	Assests	- Linbilities	Squity	Revenues	Net Income
May 2	·I	Ī	NE	NE	NE
Mar 4	_ D	NE	D	F	D
May 5	7	NE	I	NE	Ť
Mar 9	٥	NE	D	2	D
Max 15	D	NE	D	NE	
May 19	NE	NE	NE		D
May 20	2	NE	<u>I</u>	NE	NE
May 28	D	NE	D		<u>I</u>
May 30 4	NE	NE	7	I NE	$\mathcal{D}$
Alex		INC	$D_{\perp}$	NE	D

JOURNAL

Date	Description	Dr	Cy
May 2	Cash 1028 of a prive	80,000	3
	Capital Stock		Sa AGA
	(issued Shares)		80,000
Mar 4	Truck	45,000	
	Cash		15,000
	Note Payable		80,000
_	( prochased Truck)		
Ylar 5	(parchased Truck) Rent Enpense	2,500	
	Cash		2500
	(Paid rent)		
			-
S. O. Hill	17	No _	

		Date	
Mar 9		2	
vicar 1	Acc. Receivable	11,300	
	Service Revenue		11,300
	(toilled Customers)		
Mar 15	Salary	7,100	
	Cash	, •	7,100
	(Paid Salavies)		
Mar 19	Maintenance Exponse	800	2 13
	Cash		800
	(Main denance expense)		100
Mar 20	Cash	3,860	-
	Acc. Receivable	3,000	2 04-
	(cash from Customers)		3,800
May 28	Acc. Receivable	4. 1.	
	Service Revenue	14,400	<b>-</b>
3	(Survice performed)	*	14,400
Mar 30	Salary Expenses	75	11%
	Cash	7,500	
*	(Paid Salavies)		7,500
Mar 30	Frel Sypense	-	
	Acc P. 11	830	
	Acc. Payable	1 year	830
Mar 30	(Received fuel bill)		
VICAL 30	Dividends	1,200	
	Biurdends Psyable		1,200
Sa. 11	(Biclared Dividened Payable	)	
380			
30 T (4)	y water		-
500	D.		
Sycasture			THE PARTY NAMED IN COLUMN TWO IS NOT THE OWNER, NAMED IN

		Date	
			1
	LEAGE	R MARKET AND AND	
	1		
Cash		Acc. Ree	ivable
<b>D</b> r	Cr	Dr	Cy
May 2 80,000	8	May 9 11,300	
Mar 4 .	15,000	Mar Do	3,800
May S 2,500	3,500	Mar 28 14,400	
May 15	7,100	DY (3	(300)
Mar 19	300	# sold in the sold in the state of	
Mar 20 3,800		Truck	
Mar 30	7,500	GANGO A DV A	Cr
Dr(50,800)		May 4 45,000	Gi
	) (14 14	alestonas of the	
	hyable	Rent Expenses	
Dr '	V Cr 1	or i	Cr
Mar 4	30,000	Mons 2500	18
nides (C. V		The state of the s	
		The Garagies	
	Expenses	Maintenance !	Expense
Dr	CY	Acc by SA	CY
May 15 7,100	Ma	Maris Poo	
May 30 7,500	10		16 781
Dr(16	1,600)	MAN STATE OF THE	
Fuel	Siponse	Service R	evenul
Ør	Cy	øv . t	Cy
May 30 830		May 8 :	11,300
		Mary 28	14,400
		The state of the s	Cr (25,700)
			-1 (-0, 100)
		,	
***************************************			
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		<b></b>	
Signature		OC.	۸»

		Date_	
	A. P. II		
	Acc. Phyable By Cr	Bividoned	s Payable
M.	BY UCY	Se se Se	Vcr
Mar	36 830	May 30	1200
	Capital Stock	Dividen	1c
Dr Cv		I	CCY
Mar 2 . 80,000		Øv	
16		May 31 1200	
	TRIAL	BALANCE	
	Account	714	0 111
1.	Cash	Debit	Credit
2-	Acc. Recejvable	50,800	
3_	Truck	21,900	
4.	Rent Supense	45,000	
0	Salaries Bypense	2500	
-		14 600	
<u> </u>	Maintenand Para a red	0.	
And the second	Maintenmed Supers	900	
7-	Frel Sypensi :	830	
7-	Firel Syponsi Dividends		
7-	Firel Sypensi Dividends Notes Payable	830	30,000
7- 8- 8- lo-	Firel Sypensi Dividends Notes Payable Acc. Payable	830	830
7- 8- 8- 10-	Firel Sypensi Dividends Notes Payable Acc. Payable	830	\$30 \$30
7- 8- 8- 10- 11- 12-	Firel Sypensi Dividends Notes Payable Acc. Payable Dividends Payable Capital Stock	830	80,000 1500
7- 8- 8- 16- 11- 12-	Firel Sypensi Dividends Notes Payable Acc. Payable	830	80,000 1500
2- 3- 4- 5- C- 7- 8- 8- 10- 11- 12-	Firel Sypensi Dividends Notes Payable Acc. Payable Dividends Payable Capital Stock	830	830

DC.

Date_	

Comput	ing total asses	to total lightlist	res and
3 4.01	O ONTIN'S	Equity:	17
			A. A.
ASSE STS		· 1 1 21 17:55	
Cash,	, , , , , , , , , , , , , , , , , , , ,	LIABILITIES	
Acc. Re	20juable ar 800	Notes Byabla	30,000
Truck	45,600	Acc. Payable	830
	-(5/000	Divide Ads Payable	1,200
	30117,700	A Carrie	22.42.6
			33,030
July D	Jeles I		
, ,	1000.50		
	1010/16	Jan Jan Jan	A
	455.24	A STAN	
Owner	is touity	े न्युत् र	1
Capida	l Stock: 80 ed Earnings: 50	Open James John Coo,	A
Retaine	ed Garnings : So	570 (Calculated as	barrage
	sect U /	570 (Calculated as Suponse-	Mary me
3 8 1			Piviation
5.64			1
		March Mark	O. I
THE STATE OF THE S		Day or a 1	
1 25-1	• /	2 , 4	Total Control
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	The Company	Ind.	
•	The Company	Snd.	
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	The	Snd.	