



GENERAL JOURNAL ENTRIES Practice Exercise

Question 1: General Journal:

On February 1, 1991 Aslam started a business with a cash investment of Rs. 100,000. He completed the following transactions during the month:

- February 3: Purchased merchandise on credit from Esajee Rs. 25,000.
- February 5: Purchased sales equipment on account from Babar and Co. Rs. 15,000.
- February 15: Sold merchandise for cash Rs. 12,000 and on credit Rs. 10,000.
- February 20: Paid to Esajee Rs. 15,000.
- February 25: Collection from customer Rs. 10,000.
- February 28: Paid office salaries Rs. 3,000.

Question 2: General Journal:

2012

- Sept. 1, Mr. Asif started business with the investment of Rs. 250,000 in the bank account.
- 2, Bought office furniture by cheque Rs. 150,000.
- 2, Purchased merchandise Rs. 10,000 and paid through cheque.
- 3, Bought machinery Rs. 7,500 on credit from Planers Ltd.
- 5, Bought a car paying by cheque Rs. 60,000.
- 7, Purchase merchandise on credit Rs. 7,000.
- 8, Sold old office furniture for Rs. 36,000.
- 9, Sold merchandise on credit Rs. 5,000.
- 15, Paid the amount owing to Planers Ltd Rs. 7,500.
- 20, Sold merchandise on cash 3,000.
- 23, Paid electric bill Rs. 2,000.
- 28, Paid salaries for the month of Sept to employees Rs. 10,000.
- 29, Paid advance rent Rs. 1,000.

Required:

1. Prepare Journal entries in Journal General with proper formatting.
2. Prepare General Ledger (T-accounts).
3. Prepare Unadjusted Trial Balance.

Question 3:

1999

- May. 1, Mr. Rehan started business with Rs. 100,000 cash and 500,000 in the bank account.
- 4, Purchase office building by cheque Rs. 300,000.
- 5, Purchased merchandise Rs. 100,000.
- 13, Bought office supplies Rs. 7,500.
- 15, Purchase office vehicle by paying cheque Rs. 180,000.
- 17, Purchase merchandise on credit Rs. 70,000 from Kashif and Sons Pvt Ltd.
- 21, Sold merchandise for Rs. 60,000 on credit to Najamullah Brothers.
- 21, Return merchandise worth Rs. 5,000 purchased from Kashif and Sons Pvt. Ltd.
- 22, Paid to Kashif and Sons Pvt. Ltd. Rs. 7,500.
- 23, Sold merchandise on cash 33,000.
- 23, Paid electric bill Rs. 2,000.
- 26, Najamullah Brothers returned merchandise Rs. 12,000.
- 30, Received cash from Najamullah brothers Rs. 48,000.

Accounting General Journal Practice Problems

Howell Arthur Inghram



Accounting General Journal Practice Problems:

Embracing the Beat of Term: An Emotional Symphony within **Accounting General Journal Practice Problems**

In some sort of used by screens and the ceaseless chatter of immediate interaction, the melodic splendor and mental symphony created by the prepared word usually diminish in to the backdrop, eclipsed by the constant noise and interruptions that permeate our lives. However, set within the pages of **Accounting General Journal Practice Problems** an enchanting literary treasure brimming with organic feelings, lies an immersive symphony waiting to be embraced. Crafted by a wonderful musician of language, this interesting masterpiece conducts viewers on a mental journey, well unraveling the hidden melodies and profound impact resonating within each carefully crafted phrase. Within the depths of this emotional review, we shall explore the book is central harmonies, analyze their enthralling writing design, and submit ourselves to the profound resonance that echoes in the depths of readers souls.

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