



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

Cassandra R. Henson



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section learning objectives by the end of this section you will be able to do the following describe the structure and forces

present within the nucleus explain the three types of radiation write nuclear equations associated with the various types of radioactive decay

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aug 28 2023 radioactivity property exhibited by certain types of matter of emitting energy and subatomic particles spontaneously it is in essence an attribute of individual atomic nuclei radioactive decay is a property of several naturally occurring elements as well as of artificially produced isotopes of the elements

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quantum physics yet even though it has only 10 15 of the volume of the atom the nucleus contains more than 99 9 of the mass of the atom the nucleus is very small but very massive that was not predicted try to imagine the surprise and disbelief of scientists in 1911 when ernest rutherford discovered this incredible fact

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radioactivity some nuclides have an atomic nucleus that decays spontaneously without any external influence known as radionuclides they transform themselves into other nuclei ionising radiation is emitted during this process this is known as

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it some future development of atomic theory perhaps a modification of the thomson model would most likely yield a causal explanation of radioactivity in terms of the internal structure of the atom

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