



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

Earl Adolphus Saliers



Accounting General Journal Practice Problems:

Bookkeeping and Business Methods Reuel Ithiel Lund, 1928 **Accounting Theory and Practice** Roy Bernard Kester, 1917 *Financial Accounting: An Integrated Approach* Ken Trotman, Elizabeth Carson, 2018-01-01 Trotman's *Financial Accounting An Integrated Approach* incorporates comprehensive coverage of financial accounting in Australia and includes new issues in sustainability as well as current and emerging issues while building upon the approachable user friendly Australian focused style of previous editions This new edition continues to provide students with a detailed understanding of the accounting framework in a balanced and engaging approach that provides non accounting majors with enough detail to understand and analyse company financial statements and provides accounting majors with a sound basis for future studies in accounting Drawing on topical source documents and newspaper articles *Financial Accounting An Integrated Approach 7e* makes accounting interesting and relevant **Bookkeeping Kit For Dummies** Lita Epstein, 2012-02-01 The easy way to get a handle on bookkeeping Accurate and complete bookkeeping is crucial to any business owner but it's also important to those who work with the business such as investors financial institutions and employees *Bookkeeping For Dummies* provides the easy and painless way to master this critical skill You'll get clear and concise information on keeping track of transactions figuring out balance sheets keeping ledgers or journals creating financial statements and operating accounts for businesses along with practices and examples to hone your skills Plus the bonus CD includes samples of bookkeeping forms working papers letters resources and spreadsheets Keeping track of transactions Figuring out the balance sheet Keeping a ledger and journal Creating financial statements Operating accounts for businesses Recognizing assets and liabilities Up to date tax information Changes in small business regulations Additional and complementary examples Demonstration problems True false and multiple choice questions and scenarios Whether you're a professional or a student looking to expand your skills *Bookkeeping Kit For Dummies* is a one stop resource for anyone interested in this ever growing occupation *Accounts in Theory and Practice* Earl Adolphus Saliers, 1920 *Accounting Principles* Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2018-06-06 *Accounting Principles* provides students with a clear introduction to fundamental accounting concepts with an emphasis on learning the accounting cycle from a sole proprietor perspective This product helps students get the most out of their accounting course by making practice simple Streamlined learning objectives help students use their study time efficiently by creating clear connections between the reading and the homework **Accounting Principles** Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2018-02-28 Weygandt's *Accounting Principles* continues to provide students with a trusted and clear introduction to fundamental accounting concepts which has made this best selling text so popular Helping students get the most out of their accounting course by making practice simple the new edition continues to present the accounting cycle from a sole proprietor perspective whilst providing the latest IFRS integration throughout separate references to GAAP are made at the end of each chapter for

courses where needed To maximise student achievement a plethora of additional teaching and learning resources will be available including self tests exercises templates videos and more Using metric units and companies with a more global feel this new text is ideal for courses across the world **Modern Bookkeeping Practice** Nathaniel Altholz,1930 **Accounting, with Problems** Howell Arthur Inghram,1946 **Accounting Theory and Practice: Third year** Roy Bernard Kester,1921 *Interagency Training Program Catalog* United States Civil Service Commission. Bureau of Training,1971 **Accounting** Paul D. Kimmel,Jerry J. Weygandt,Donald E. Kieso,2018-12-27 Accounting Tools for Business Decision Making 7th Edition is a two semester financial and managerial accounting course designed to show students the importance of accounting in their everyday lives Emphasizing decision making this new edition features relevant topics such as data analytics as well as the time tested features that have proven to be of most help to students **Healthcare Financial Management** Cassandra R. Henson,2023-06-29 Healthcare Financial Management Applied Concepts and Practical Analyses is a comprehensive and engaging resource for students in health administration health management and related programs It brings together the problem solving critical thinking and decision making skills that students need to thrive in a variety of health administration and management roles Engaging case studies practice problems and data sets all focus on building the core skills and competencies critical to the success of any new health administrator Real world examples are explored through a healthcare finance lens spanning a wide variety of health care organizations including hospitals physician practices long term care and more Core conceptual knowledge is covered in detailed chapters including accounting principles revenue cycle management and budgeting and operations management This conceptual knowledge is then brought to life with an interactive course project which allows students to take ownership of and apply their newly acquired skills in the context of a nuanced real world scenario Healthcare Financial Management is an engaging and thorough resource that will equip students with both the theoretical and practical skills they need to make a difference in this dynamic and rapidly growing field Key Features Student focused textbook that builds critical thinking problem solving and decision making skills around financial strategy financial management accounting revenue cycle management budgeting and operations and resource management 20 years of the author s professional industry experience is applied to the textbook theory preparing students for the complexities of real world scenarios Microsoft Excel exercises accompany the standard healthcare finance calculations for hands on practice and application of concepts Chapter case studies based on timely subject matter are presented at the end of every chapter to reinforce key concepts An interactive course project demonstrates the entire healthcare finance role by bringing together the healthcare finance concepts and calculations in an all inclusive exercise **Interagency Training Programs** United States Civil Service Commission. Bureau of Training,1971 **Journal of Accountancy** ,1928 **The Balance Sheet** ,1929 **Accounting Principles & Practices** Ben Shlaes,1987 **Financial and Managerial Accounting** Jerry J. Weygandt,Paul D. Kimmel,Jill E. Mitchell,2020-11-26 Financial and Managerial Accounting 4th Edition provides students with

a clear introduction to the fundamental financial and managerial concepts needed for anyone pursuing a career in accounting or business Through a focus on accounting transactions real world industry examples and robust assessment students develop a solid understanding of how to apply accounting principles and techniques in practice By connecting the classroom to the business world with an emphasis on decision making and key data analysis skills appropriate at the introductory level Financial and Managerial Accounting ensures students are more engaged and better prepared for careers as professionals in the modern business world **Higher Accountancy** La Salle Extension University,1922 Papers, Reports, and Discussions National Association of Corporation Schools (U.S.). Convention,1920

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Table of Contents Accounting General Journal Practice Problems

1. Understanding the eBook Accounting General Journal Practice Problems
 - The Rise of Digital Reading Accounting General Journal Practice Problems
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting General Journal Practice Problems
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounting General Journal Practice Problems
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting General Journal Practice Problems
 - Personalized Recommendations
 - Accounting General Journal Practice Problems User Reviews and Ratings
 - Accounting General Journal Practice Problems and Bestseller Lists
5. Accessing Accounting General Journal Practice Problems Free and Paid eBooks
 - Accounting General Journal Practice Problems Public Domain eBooks
 - Accounting General Journal Practice Problems eBook Subscription Services
 - Accounting General Journal Practice Problems Budget-Friendly Options
6. Navigating Accounting General Journal Practice Problems eBook Formats

- ePub, PDF, MOBI, and More
 - Accounting General Journal Practice Problems Compatibility with Devices
 - Accounting General Journal Practice Problems Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting General Journal Practice Problems
 - Highlighting and Note-Taking Accounting General Journal Practice Problems
 - Interactive Elements Accounting General Journal Practice Problems
 8. Staying Engaged with Accounting General Journal Practice Problems
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting General Journal Practice Problems
 9. Balancing eBooks and Physical Books Accounting General Journal Practice Problems
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting General Journal Practice Problems
 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
 11. Cultivating a Reading Routine Accounting General Journal Practice Problems
 - Setting Reading Goals Accounting General Journal Practice Problems
 - Carving Out Dedicated Reading Time
 12. Sourcing Reliable Information of Accounting General Journal Practice Problems
 - Fact-Checking eBook Content of Accounting General Journal Practice Problems
 - Distinguishing Credible Sources
 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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