



# Chapter 3 Recording Transactions





# เรียนผู้ใช้สื่อ PDF ทุกท่าน

เนื่องจากเป็นไฟล์อ่านอย่างเดียวไม่สามารถแก้ไขได้

หากท่านพบข้อผิดพลาด กรุณาแจ้งให้ทราบด้วยจักขอบคุณยิ่ง โดยส่ง ไฟล์ที่มีข้อผิดพลาดมาที่ amnajrat@gmail.com ระบุ สไลด์เลขที่ ..... ข้อผิดพลาดคือ ....... เมื่อแก้ไขแล้ว จะส่งไฟล์กลับไปให้ท่านและ อัปโหลดขึ้น website และ blog คณะผู้เขียนยินดีรับข้อเสนอแนะจากท่าน เยี่ยม website และ blog

**ThailandAccount** 

**AccThai** 

Acc713

**Amnajrat - Accounting** 

## **Account**



T – Account

**Account Title** 

Debit (Dr.) Side

Credit (Cr.) Side

## Standard Account Form (2 sides)

**Account Title** 

Ac. No. \_

	Account Title						
Date	Explanations	PR	Debit	Date	Explanations	PR	Credit
			PR: Post	Reference	Э		

## **Account**



## Standard Account Form (3 and 4 columns)

Account Title					Ac. No
Date	Explanations PR Debit Credit				Balance

### **Account Title**

Ac. No. \_\_\_

Date	Explanations	PR	Debit	Credit	Bala	ance
					Debit	Credit
thailandaaaaun			aathai wardaraaa aam			



Cash	Cas	sh
+ 20,000	Debit; Dr.	Credit; Cr.
- 11,500		
+ 4,300		
- 750		
- 3,500		
+ 700		
- 1,000		
- 1,500		
- 950		
+ 5,800		

(from equation in chapter 2)



Cash	Cash	
+ 20,000	Debit; Dr.	Credit; Cr.
- 11,500	20,000	
+ 4,300	20,000	
- 750		
- 3,500		
+ 700		
- 1,000		
- 1,500		
- 950		
+ 5,800		

(from equation in chapter 2)



Cash	Cash	
+ 20,000 - 11,500 + 4,300 - 750 - 3,500 + 700 - 1,000 - 1,500 - 950 + 5,800	Debit; Dr. 20,000	Credit; Cr. 11,500

(from equation in chapter 2)



Cash	Cas	h
+ 20,000 - 11,500 + 4,300 - 750 - 3,500 + 700 - 1,000 - 1,500 - 950 + 5,800	Debit; Dr. 20,000 4,300	Credit; Cr. 11,500

(from equation in chapter 2)



Cash	Cash	า
+ 20,000 - 11,500 + 4,300 - 750 - 3,500 + 700 - 1,000 - 1,500 - 950 + 5,800	Debit; Dr. 20,000 4,300	Credit; Cr. 11,500 750

(from equation in chapter 2)



Cr.

Cash	Cas	h
+ 20,000	Debit; Dr.	Credit; Cr
- 11,500	20,000	11,500
+ 4,300	4,300	750
- 750		3,500
- 3,500		3,000
+ 700		
- 1,000		
- 1,500		
- 950		
+ 5,800		

(from equation in chapter 2)



Cash	Cas	sh
+ 20,000 - 11,500 + 4,300 - 750 - 3,500 + 700 - 1,000 - 1,500 - 950 + 5,800	Debit; Dr. 20,000 4,300 700	Credit; Cr. 11,500 750 3,500

(from equation in chapter 2)



Cash	Cash	Cash		
+ 20,000 - 11,500 + 4,300 - 750 - 3,500 + 700 - 1,000 - 1,500 - 950	Debit; Dr. 20,000 4,300 700	Credit; Cr. 11,500 750 3,500 1,000		
+ 5,800				

(from equation in chapter 2)



Cash	Cash		
+ 20,000 - 11,500 + 4,300 - 750 - 3,500 + 700 - 1,000 - 1,500 - 950 + 5,800	Debit; Dr. 20,000 4,300 700	Credit; Cr. 11,500 750 3,500 1,000 1,500	

(from equation in chapter 2)



Cash	Cash	
+ 20,000	Debit; Dr.	Credit; Cr.
- 11,500	20,000	11,500
+ 4,300	4,300	750
- 750	700	3,500
- 3,500		1,000
+ 700		1,500
- 1,000		950
- 1,500		300
- 950		
+ 5,800		

(from equation in chapter 2)

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#### Cash

- + 20,000
- 11,500
- + 4,300
- 750
- 3,500
- + 700
- 1,000
- 1,500
- 950
- + 5,800

#### Cash

Debit; Dr. \_\_\_\_ 20,000

25,000 \ 4,300

700 19,200

Credit; Cr.

11,500 750 3,500 1,000

1,500

950

(from equation in chapter 2)



Cash	Ca	sh
+ 20,000 - 11,500 + 4,300 - 750 - 3,500 + 700 - 1,000 - 1,500	Debit; Dr. 20,000 4,300 700	Credit; C 11,500 750 3,500 1,000 1,500 950
- 950 + 5,800	Balance 5,800	

(from equation in chapter 2)

# Double-entry accounting



- Every transaction affects and is recorded in two or more accounts with equal debit and credit
- Increases in assets are recorded on the left (debit side).
- Decreases in assets are recorded on the right (credit side).
- Increases in liabilities and owners' equity are recorded on the right (credit side).
- Decreases in liabilities and owners' equity are recorded on the left (debit side).

## The rules of debit and credit



#### **Assets Accounts**

Debit, Dr. (Increase)

Credit, Cr. (Decrease)

**Liabilities Accounts** 

Debit, Dr. (Decrease)

Credit, Cr. (Increase)

Owner's Equity Accounts

Debit, Dr. (Decrease)

Credit, Cr. (Increase)

# **Accounts Commonly Used**



- Asset Accounts
- Cash
- Deposit in bank
- Accounts Receivable
- P/Repaid Expenses
- Land
- Building
- Equipments



- ☐ Liability Accounts
- Accounts Payable
- Accrued Expenses
- Loan from Bank
- ☐ Owner's Equity Accounts
- Capital
- Withdrawal
- Revenue
- Expenses

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## **Chart of Accounts**



Chart of accounts is the list of the accounts and the account numbers used for the firm.

## **Chart of Accounts**



Example: Chart of accounts for Dararai Beauty Shop

Ac. No.	Account Titles	Ac. No.	Account Titles
	<u>Assets</u>		Owner's Equity
11	Cash	31	Capital
12	Accounts Receivable	32	Withdrawals
13	Beauty Supplies		<u>Revenue</u>
14	Beauty Equipmentss	41	Beauty Revenue
	<u>Liabilities</u>		<u>Expenses</u>
21	Accounts Payable	51	Rent
		52	Salaries
		53	Utilities



1) March 1, 2006: Miss Dararai invested B20,000 in cash in the beauty shop.

#### Analysis of the transaction:

The asset cash is increased, and owner's equity is increased.

#### **Debit-Credit Rules**

Increases in assets are recorded by debits;

debit the cash account \$20.000.

Increases in owners' equity are recorded by credits; credit the capital account \$20,000.



1) March 1, 2006: Miss Dararai invested \$20,000 in cash in the beauty shop.

	Cash	
1)	20,000	
	Capital	31
	1)	20,000



2) March 3, 2006: Purchased Equipments for cash, \$11,500.

Analysis of the transaction:

The asset equipment is increased, and the asset cash is decreased.

#### **Debit-Credit Rules**

Increases in assets are recorded by debits;

debit the equipment account \$11,500.

Decreases in assets are recorded by credits; credit the cash account \$11,500.



2) March 3, 2006: Purchased Equipments for cash, \$11,500.

	Cash		11
1)	20,000	2)	11,500
	Equip	ments	14
2)	11,500		



3) March 7, 2006: Purchased Equipments on credit, \$3,500.

### Analysis of the transaction:

The asset equipment is increased, and a liability (accounts payable) is increased.

#### **Debit-Credit Rules**

Increases in assets are recorded by debits;

debit the equipment account \$3.500.

Increases in liabilities are recorded by credits;

credit the accounts payable account \$3,500.



3) March 7, 2006: Purchased Equipments on credit, \$3,500.

Equipments		14	
2)	11,500		
3)	3,500		
	'		
Accounts Payable		Payable	21
		3)	3,500



4) March 10, 2006: Purchased supplies on credit, \$1,200.

#### Analysis of the transaction:

The asset supplies are increased, and a liability (accounts payable) is increased.

#### **Debit-Credit Rules**

Increases in assets are recorded by debits; debit the beauty supplies account \$1,200.

Increases in liabilities are recorded by credits; credit the accounts payable account \$1,200.



4) March 10, 2006: Purchased supplies on credit, \$1,200.

	Beauty Supplies	13
4)	1,200	
	Accounts Payable	21
	3)	3,500
	4)	1,200



5) March 15: Completed beauty work and immediately collected \$4,300 cash.

#### Analysis of the transaction:

The asset cash is increased, and owner's equity is increased.

#### **Debit-Credit Rules**

Increases in assets are recorded by debits;

debit the cash account \$4,300.

Increases in owner's equity are recorded by credits;

credit the beauty revenue account \$4,300.



5) Completed beauty work and immediately collected \$4,300 cash.

11,500
41
4,300





6) March 18, 2006: Paid the rent for the beauty shop, \$750.

#### Analysis of the transaction:

This expense transaction decreased both asset cash and owner's equity.

#### Debit-Credit Rules

Decreases in owner's equity is recorded by debits;

debit the rent expense account \$750.

Decreases in assets are recorded by credits;

credit the cash account \$750.



6) March 18, 2006: Paid the rent for the beauty shop, \$\partilde{B}750.

	Cash		11
1)	20,000	2)	11,500
5)	4,300	6)	750
	Rent E	xpense	51
6)	750		



7) March 21, 2006: Completed beauty work for two clients on credit, \$1,300.

#### Analysis of the transaction:

This revenue transaction increased both asset accounts receivable and owner's equity.

#### **Debit-Credit Rules**

Increases in assets are recorded by debits;
debit the accounts receivable account \$1,300.

Increases in owner's equity is recorded by credits;
credit the beauty reveune account \$1,300.



7) Completed beauty work for two clients on credit, \$1,300.

	Accounts Receiva	able 12
7)	1,300	
	Beauty Revenu	e 41
	5)	4,300
	7)	1,300



8) March 22, 2006: Paid for the Equipments purchased in transaction (3), \$\\$3,500.

Analysis of the transaction:

The asset cash is decreased and a liability(accounts payable) is decreased.

#### <u>Debit-Credit Rules</u>

Decreases in liabilities are recorded by debits;

debit the accounts payable account \$3,500.

Decreases in assets are recorded by credits;

credit the cash account \$3,500.





8) Paid for the Equipments purchased in transaction (3), \$3,500.

	Cash		11
1)	20,000	2)	11,500
5)	4,300	6)	750
		8)	3,500
	Accounts	Payable	21
8)	3,500	3)	3,500
		4)	1,200



9) March 25, 2006: Received \$700 from customer on account in transaction (7).

Analysis of the transaction:

The asset cash is increased and the asset accounts receivable is decreased.

#### **Debit-Credit Rules**

Increases in assets are recorded by debits; debit the cash account \$700.

Decreases in assets are recorded by credits; credit the accounts receivable account \$3,500.





9) Received \$700 from customer on account in transaction (7).

	Cash		11
1)	20,000	2)	11,500
5)	20,000 4,300 700	6)	750
9)	700	8)	3,500
	Accounts I	Receivable	12
7)	1,300	9)	700



10) March 26: Withdrew \$1,000 from the shop to pay personal living expense.

#### Analysis of the transaction:

The asset cash is decreased and owner's equity is decreased.

#### **Debit-Credit Rules**

Decreases in owner's equity is recorded by debits;

debit the withdrawals account \$1,000.

Decreases in assets are recorded by credits;

credit the cash account \$1,000.





10) Withdrew \$1,000 from the shop to pay personal living expense.

	Cash		11
1)	20,000	2)	11,500
5)	4,300	6)	750
9)	700	8)	3,500
		10)	1,000
	Withd	rawals	32
10)	1,000		
ccount.com	accthai.wor	dpress.com	



11) March 31: Paid the salaries expense, \$1,500.

#### Analysis of the transaction:

The asset cash is decreased and owner's equity is decreased.

#### **Debit-Credit Rules**

Decreases in owner's equity is recorded by debits;

debit the salaries expense account \$1,500.

Decreases in assets are recorded by credits;

credit the cash account \$1,500.

# 11) March 31: Paid the salaries expense, \$1,500.



	Cash		11	
1)	20,000	2)	11,500	
5)	4,300	6)	750	
9)	700	8)	3,500	
		10)	1,000	
		11)	1,500	
	Salaries	Expense	52	
	- Galarios			
11)	1,500			



12) March 31: Paid the utilities expense, ₿950.

#### Analysis of the transaction:

The asset cash is decreased and owner's equity is decreased.

#### **Debit-Credit Rules**

Decreases in owner's equity is recorded by debits;

debit the utilities expense account \$950.

Decreases in assets are recorded by credits;

credit the cash account \$950.

# 12) March 31: Paid the utilities expense, ₿950.



	Cash		11
1)	20,000	2)	11,500
5)	4,300	6)	750
9)	700	8)	3,500
		10)	1,000
		11)	1,500
		12)	950
	Utilities E	Expense	53
12)	950		

#### **Trial Balance**



- A trial balance is a list of all of the accounts showing the title and balance of each account.
- The balance of any account is the difference between the total debits and the total credits of the account.

Cash	11
------	----



	20,000	2)	11,500
25,000	4,300	6)	750
23,000	700	8)	3,500
		10)	1,000
		11)	1,500
		12)	950
	25,000	25,000 4,300	700 8) 10) 11)

Accounts Receivable			12
7)	1,300	9)	700

11



1)		20,000	2)		11,500
5)	25,000	4,300	6)	10 200	750
9)	25,000	700	8)	19,200	3,500
			10)		1,000
			11)		1,500
			12)		950

Accounts Receivable			12
7)	1,300	9)	700

11



1)	20,000	2)		11,500
5) 25,000	4,300	6)	19,200	750
9)	700	8)	19,200	3,500
		10)		1,000
		11)		1,500
		12)		950
Balance	5,800			

Accounts Receivable		12	
7)	1,300	9)	700

Cash	11



1)	20,000	2)		11,500
5) 25,000	4,300	6)	19,200	750
9)	700	8)	19,200	3,500
		10)		1,000
		11)		1,500
		12)		950
Balance	5,800			

Accounts Receivable		12	
7)	1,300	9)	700
Balance	600		

Beauty Supplies		13	
4)	1,200		
		'	
	Equip	ments	14
2)	11,500		
3)	3,500		
Balance	15,000		
	Accounts	Payable	21
8)	3,500	3)	3,500
		4)	1,200
		Balance	1,200



10)

Ca	apital	31
	1)	20,000
Witho	drawals	32

1,000



Beauty	Revenue	41
	5)	4,300
	7)	1,300
	Balance	5,600

	Rent Expense		51
6)	750		
	Salaries	Expense	52
11)	1,500		
	Utilities E	Expense	53
12)	950		







# Trail Balance, March 31, 2006

Account Titles	ac. no.	Debit	Credit
Cash	11	₿ 5,800	
Accounts Receivable	12	600	
Beauty Supplies	13	1,200	
Equipments	14	15,000	
Accounts Payable	21		₿ 1,200
Capital	31		20,000
Withdrawals	32	1,000	
Beauty Revenue	41		5,600
Rent Expense	51	750	
Salaries Expense	52	1,500	
Utilities Expense	53	950	
thailandaccount.com	accthai.wordpress.com	₿26,800	₿26,800⁴





# Trail Balance, March 31, 2006

Account Titles	ac. no.		Debit	Credit
Cash	11	₿	5,800	
Accounts Receivable	12		600	
Beauty Supplies	13		1,200	
Equipments Financial F	Position State	ment	15,000	
Accounts Payable	21			串 1,200
Capital	31			20,000
Withdrawals	32		1,000	
Beauty Revenue	41			5,600
Rent Expense Incon	ne Statement		750	
Salaries Expense	<u> </u>		1,500	
Utilities Expense	53		950	
thailandaccount.com	accthai.wordpress.com	₿	326,800	₿26,800⁵



#### **Income Statement**

### For the Month Ended March 31, 2006

Beauty Revenue		₿5,600
Expense:		
Rent Expense	₿ 750	
Salaries Expense	1,500	
Utilities Expense	₿ <u>950</u>	<u>2,200</u>
Net Income		B2 300



### Financial Position Statement, as March 31, 2006

<u>Assets</u>	Liabilities & Owner's Equity			
Cash	₿ 5,800	Liabilities:		
Accounts Receivable	600	Accounts Payab	le	<b>B</b> 1,200
Beauty Supplies	1,200	Owner's Equity:		
Equipment	15,000	Capital	20,000	
		Net income	2,400	
		Withdrawals	(1,000)	<u>21,400</u>
Total	₿ <u>22,600</u>	Total		₿ <u>22,600</u>

#### The Journal



- In an actual accounting system, each business transaction is initially recorded in an accounting record called the journal.
- The act of recording transactions in a journal is called journalizing.
- The simplest type of journal is a *General Journal*.

General Journal						
Date	Account Titles and Explanations	ac. no.	Debit	Credit		

# Recording Transactions in a General Journal



March 1, 2006: Miss Dararai invested \$20,000 in cash in the beauty shop.

General Journal					
Date	Account Titles and Explanations	ac. no.	Debit	Credit	
Mar. 1	Cash		20,000		
	Capital			20,000	





General Journal					
Date	Account Titles and Explanations	ac. no.	Debit	Credit	
Mar. 1	Cash		20,000		
	Capital			20,000	

Cash Account No. 11

Date	Explanations	PR	Debit	Date	e Explanations		Credit
Mar.1	Capital	J.1	20,000				





	General Journal								
Date	Account Titles	Account Titles and Explanations			ac. no.	Debit	t	Credi	t
Mar. 1	Cash					20,0	00		
	Capital							20,000	)
Cash Account N						t No. 11			
Date	Explanations	PR	Debit	Date	Explana	ations	PR	Credit	
Mar.1	Capital	J.1	20,000						
			C	apital		Acc	coun	t No. 31	
Date	Explanations	PR	Debit	Date	Explana	ations	PR	Credit	
				Mar.1	Cash		J.1	20,000	
thailandaccou	nt.com		<del>acethai.</del> word	press.com				61	





General Journal Pa								Page 1
Date	Account Titles	Account Titles and Explanations			ac. no.	Debit		Credit
Mar. 1	Cash				11	20,00	00	
	Capital				31			20,000
Cash Account No. 17							: No. 11	
Date	Explanations	PR	Debit	Date	Explana	ations	PR	Credit
Mar.1	Capital	J.1	20,000					
	Capital Account No. 31							
Date	Explanations	PR	Debit	Date	Explana	ations	PR	Credit
thailandaccou				Mar.1	Cash		J.1	20,000



	Genera	nal		Page 1	
Date	Account Titles and Explar	nations	ac. no.	Debit	Credit
Mar. 1	Cash		11	20,000	
	Capital		31		20,000
			Accou	ınt No. 11	
Date	Explanations	PR	Debit	Credit	Balance
Mar.1	Capital	J.1	20,000		20,000
		Capital		Accou	ınt No. 31
Date	Explanations	PR	Debit	Credit	Balance
Mar.1	Cash	J.1		20,000	20,000
Alle Stewarts a second					00

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# Cash Account No. 11

Debit	Credit

#### Cash

	Debit	Credit	Balance
thailandaccount.com accthai.wordpress.	com		64

#### Cash

#### **Account No. 11**

	Debit	Credit
1)	20,000	

#### Cash

	Debit	Credit	Balance
1)	20,000		20,000
thailandaccount.com accthai.wordpress.com			65
accural.wordpress.com			- 00



#### Cash

**Account No. 11** 

	Debit		Credit
1)	20,000	2)	11,500

#### Cash

	Debit	Credit	Balance
1)	20,000	11,500	20,000 8,500
thailandaccount.com accthai.wordpres	s.com		66



#### Cash

Accou	nt N	o. 1	1

	Debit		Credit
1) 5)	20,000	2)	11,500
5)	7,500		

#### Cash

	Debit	Credit	Balance
1)	20,000	11,500	20,000 8,500
5)	4,300		12,800
thailandaccount.com accthai.wordpress.com			67



#### Cash

#### **Account No. 11**

	Debit		Credit
1)	20,000 4,300	2)	11,500 750
5)	4,300	6)	/50

#### Cash

	Debit	Credit	Balance
1)	20,000 4,300	11,500	20,000 8,500 12,800
6)	4,300	750	12,050
thailandaccount.com accthai.wordpress.com			68



#### Cash

<b>Account</b>	No. 1	1
----------------	-------	---

	Debit		Credit
1)	20,000 4,300 700	2)	11,500 750 3,500

#### Cash

	Debit	Credit	Balance
1)	20,000	11,500	20,000 8,500
5)	4,300		12,800
6)		750	12,050
8)		3,500	8,550
thailandaccount.com accthai.wordpress.co	n		69



#### Cash

Acco	unt N	No. 11

	Debit		Credit
1)	20,000 4,300 700	2)	11,500 750 3,500

#### Cash

	Debit	Credit	Balance
1) 2)		11,500	20,000 8,500
5)		750 3,500	12,800 12,050 8,550
9)	700	3,300	9,250
thailandaccount.com acct	hai.wordpress.com		70

#### Cash

**Account No. 11** 

	Debit		Credit
1)	20,000 4,300 700	2)	11,500 750 3,500 1,000

#### Cash

	Debit	Credit	Balance
1)	20,000	44 500	20,000
2)         5)	4,300	11,500	8,500 12,800
6)		750	12,050
8) 9)	700	3,500	8,550 9,250
9)	700	1,000	8,250
thailandaccount.com accthai.wordpress.com	n		71

#### Cash

### Account Mad Off

	Debit		Credit
1)	20,000 4,300 700	2)	11,500 750 3,500 1,000 1,500

#### Cash

	Debit	Credit	Balance
1)	20,000		20,000
2)		11,500	8,500
5)	4,300		12,800
6)		750	12,050
8)		3,500	8,550
9)	700		9,250
10)		1,000	8,250
11)		1,500	6,750
thailandaccount.com accthai.wordpress.con	1		72

# Comparison of Account (2 sides) and Account (3 columns)

### Cash

**Account No. 11** 

	Debit		Credit
1)	20,000 4,300 700	2)	11,500 750 3,500 1,000 1,500 950

### Cash

### **Account No. 11**

	Debit	Credit	Balance
1)	20,000		20,000
2)		11,500	8,500
5)	4,300		12,800
6)		750	12,050
8)		3,500	8,550
9)	700		9,250
10)		1,000	8,250
11)		1,500	6,750
12a)landaccount.com acethai.wordpress.com		950	<b>5,800</b> 73





Date	Account Titles and Explanations	ac. no.	Debit	Credit
Ma	arch 1, 2006: Invested \$20,000 in	cash in th	ne beauty s	shop.



Date	Account Titles and Explanations	ac. no.	Debit	Credit
2006				
Mar. 1	Cash	11	20,000	
	Capital	31		20,000

March 1, 2006: Invested \$20,000 in cash in the beauty shop.

Date	Account Titles and Explanations	ac. no.	Debit	Credit		
2006						
Mar. 1	Cash	11	20,000			
	Capital	31		20,000		
M	March 3, 2006: Purchased Equipments for cash, \$11,500.					



Date	Account Titles and Explanations	ac. no.	Debit	Credit
2006				
Mar. 1	Cash	11	20,000	
	Capital	31		20,000
3	Equipments	14	11,500	
	Cash	11		11,500

March 3, 2006: Purchased Equipments for cash, \$11,500.





Date	Account Titles and Explanations	ac. no.	Debit	Credit
2006				
Mar. 1	Cash	11	20,000	
	Capital	31		20,000
3	Equipments	14	11,500	
N	March 7, 2006: Purchased Equipm	ents on c	redit, \$3,50	00. 1,500

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Date	Account Titles and Explanations	ac. no.	Debit	Credit
2006				
Mar. 1	Cash	11	20,000	
	Capital	31		20,000
3	Equipments	14	11,500	
N	March 7, 2006: Purchased Equipm	ents on c	redit, <b>\$</b> 3,50	00. 1,500
7	Equipments	14	3,500	
	Accounts Payable	21		3,500



Date	Account Titles and Explanations	ac. no.	Debit	Credit	
	March 10, 2006: Purchased supplies on credit, ₿1,200.				





Date	Account Titles and Explanations	ac. no.	Debit	Credit
10	Beauty Supplies	13	1,200	
	Accounts Payable	21		1,200
March 10, 2006: Purchased supplies on credit, ₿1,200.				





Date	Account Titles and Explanations	ac. no.	Debit	Credit
10	Beauty Supplies	13	1,200	
	Accounts Payable	21		1,200
	March 15: Completed beauty work and			
	immediately collected ₿4,300 cash.			





Date	Account Titles and Explanations	ac. no.	Debit	Credit
10	Beauty Supplies	13	1,200	
	Accounts Payable	21		1,200
15	Cash	11	4,300	
	Beauty Revenue	41		4,300
	March 15: Completed beauty work and			
	immediately collected \$4,300 cash.			





Date	Account Titles and Explanations	ac. no.	Debit	Credit
10	Beauty Supplies	13	1,200	
	Accounts Payable	21		1,200
15	Cash	11	4,300	
N	March 18, 2006: Paid the rent for t	he beauty	shop, <b>₿</b> 75	0. <sup>4,300</sup>





ate	Account Titles and Explanations	ac. no.	Debit	Credit
10	Beauty Supplies	13	1,200	
	Accounts Payable	21		1,200
5	Cash	11	4,300	
N	larch 18, 2006: Paid the rent for t	he beauty	shop, ₿75	0. 4,300
10	Pont Evnonce	<b>5</b> 1	750	
10	Rent Expense	51	750	
	Cash	11		750
	10 5	10 Beauty Supplies	10 Beauty Supplies 13 Accounts Payable 21  5 Cash 11  March 18, 2006: Paid the rent for the beauty  18 Rent Expense 51	Beauty Supplies Accounts Payable  Cash 11 4,300  March 18, 2006: Paid the rent for the beauty shop, \$75  Rent Expense 51 750





Date	Account Titles and Explanations	ac. no.	Debit	Credit
	March 21, 2006: Complete	ed beauty	work	
	for two clients on cred	it, ₿1,300		





Date	Account Titles and Explanations	ac. no.	Debit	Credit
21	Accounts Receivable	12	1,300	
	Beauty Revenue	41		1,300

March 21, 2006: Completed beauty work for two clients on credit, \$1,300.



### **General Journal**

Date	Account Titles and Explanations	ac. no.	Debit	Credit
21	Accounts Receivable	12	1,300	
	Beauty Revenue	41		1,300
	March 22, 2006: Paid for the Equ	uinmonto	nurchaead	

March 22, 2006: Paid for the Equipments purchased in transaction (3), \$3,500.



### **General Journal**

Account Titles and Explanations	ac. no.	Debit	Credit
Accounts Receivable	12	1,300	
Beauty Revenue	41		1,300
Accounts Payable	21	3,500	
Cash	11		3,500
	Accounts Receivable  Beauty Revenue  Accounts Payable	Accounts Receivable 12 Beauty Revenue 41  Accounts Payable 21	Accounts Receivable 12 1,300  Beauty Revenue 41  Accounts Payable 21 3,500

March 22, 2006: Paid for the Equipments purchased in transaction (3), \$3,500.



Date	Account Titles and Explanations	ac. no.	Debit	Credit
21	Accounts Receivable	12	1,300	
	Beauty Revenue	41		1,300
22	Accounts Payable	21	3,500	
	NA			

March 25, 2006: Received ₿700

from customer on account in transaction (7).

3,500



Date	Account Titles and Explanations	ac. no.	Debit	Credit
21	Accounts Receivable	12	1,300	
	Beauty Revenue	41		1,300
22	Accounts Payable	21	3,500	
	March 25, 2006: Rece	ived \$700		3,500
	from customer on account in	transacti	on (7).	
25	Cash	11	700	
	Accounts Receivable	12		700





Date	Account Titles and Explanations	ac. no.	Debit	Credit
	March 26: Withdrew ₿1,000	from the	shop	
	to pay personal living exp	ense.		



Date	Account Titles and Explanations	ac. no.	Debit	Credit
26	Withdrawals	32	1,000	
	Cash	11		1,000

March 26: Withdrew \$1,000 from the shop to pay personal living expense.

# eral Journal Page 3

General Journa	3

Date	Account Titles and Explanations	ac. no.	Debit	Credit
26	Withdrawals	32	1,000	
	Cash	11		1,000
	March 31: Paid the salaries e	xpense, E	31,500.	



Date	Account Titles and Explanations	ac. no.	Debit	Credit
26	Withdrawals	32	1,000	
	Cash	11		1,000
31	Salaries Expense	52	1,500	
	Cash	11		1,500
	March 31: Paid the salaries e	xpense, E	31,500.	



Date	Account Titles and Explanations	ac. no.	Debit	Credit
26	Withdrawals	32	1,000	
	Cash	11		1,000
31	Salaries Expense	52	1,500	
	March 31: Paid the utilities	expense,	₿950.	1,500



Account Titles and Explanations	ac. no.	Debit	Credit
Withdrawals	32	1,000	
Cash	11		1,000
Salaries Expense	52	1,500	
March 31: Paid the utilities	expense, l	₿950.	1,500
Utilities Expense	53	950	
Cash	11		950
	Withdrawals Cash  Salaries Expense  March 31: Paid the utilities e	Withdrawals Cash 11  Salaries Expense 52  March 31: Paid the utilities expense,  Utilities Expense 53	Withdrawals Cash 11  Salaries Expense 52 1,500  March 31: Paid the utilities expense, \$950.  Utilities Expense 53 950

Date	E	xplanation	P/R	Debit	Da	ate	Explar	nation	P/R	Credit
2006 Mar. 1	C	apital	J. 1	20,000						
							Page 1			
Da	te	Account T	itles and	d Explanati	ons	Ac. No. Debit			Credit	
Mar.	1	Cash					11	20	0,000	
		Capita	al				31			20,000

Date	E	xplanation	P/R	Debit	Da	ate	Explar	nation	P/R	Credit
2006					2	2006				
Mar. 1	С	apital	J. 1	20,000	Ma	ar. 3	Equipm	Equipments		11,500
	General Journal									
Date Account Titles and Explanations							Ac. No. Debit			Credit
	3	Equipmen	ts				14	11	,500	
		Cash					11			11,500

Date	E	xplanation	P/R	Debit	Da	ate	Explar	nation	P/R	Credit
2006					2006					
Mar. 1	r. 1 Capital		J. 1	20,000	Ma	ar. 3	Equipments		J. 1	11,500
15	R	evenue	J. 2	4,300						
				Genera	l Jou	rnal	'			Page 2
Da	te	Account T	itles and	d Explanati	ons	A	c. No.		Debit	Credit
,	15	Cash					11	۷	1,300	
		Beaut	y Reve	nue			41			4,300

Date	E	xplanation	P/R	Debit	Da	ite	Explar	nation	P/R	Credit		
2006					2006							
Mar. 1	ar. 1 Capital		J. 1	20,000	Ma	ır. 3	Equipments		J. 1	11,500		
15	R	evenue	J. 2	4,300		18 Re		Rent		Rent J. 2		750
						Page 2						
Da	te	Account T	itles and	d Explanati	ons	Ac. No.			Debit	Credit		
,	18	Rent					51		750			
		Cash 11							750			

Date	E	xplanation	P/R	Debit	Date	Explar	nation	P/R	Credit	
2006					2006					
Mar. 1	Ca	apital	J. 1	20,000	Mar. 3	Equipm	Equipments		11,500	
15	Re	evenue	J. 2	4,300	18	Rent		J. 2	750	
					22	A/P		J. 2	3,500	
	General Journal									
Da	te	Account T	itles and	d Explanati	ons A	c. No.		Debit	Credit	
	22	Accounts	Payable	•		21	3	3,500		
		Cash				11			3,500	

Date	Explanation	P/R	Debit	Date	Explar	nation	P/R	Credit		
2006				2006						
Mar. 1	Capital	J. 1	20,000	Mar. 3	Equipm	uipments		11,500		
15	Revenue	J. 2	4,300	18	Rent	Rent		750		
25	A/R	J. 2	700	22	A/P		A/P		J. 2	3,500
General Journal P										
Da	te Account T	itles and	d Explanati	ons A	c. No.		Debit	Credit		
2	25 Cash				11		700			
	Accou	unts Red	ceivable		12			700		

Date	Expl	anation	P/R	Debit	Date	Explar	nation	P/R	Credit				
2006					2006								
Mar. 1	Capi	ital	J. 1	20,000	Mar. 3	Equipm	ents	J. 1	11,500				
15	Revenue		J. 2	4,300	18	Rent		J. 2	750				
25	A/R		J. 2	700	22	A/P		A/P		A/P		J. 2	3,500
					26	Withdrawals		J. 3	1,000				
				Genera	l Journal				Page 3				
Da	te A	ccount T	itles and	d Explanati	ons A	c. No.	ı	Debit	Credit				
6	26 Withdrawals					32		,000					
	Cash					11			1,000				

Date	Ex	planation	P/R	Debit	Date	Explar	nation	P/R	Credit
2006					2006	2006			
Mar. 1	Ca	pital	J. 1	20,000	Mar. 3	Equipm	ents	J. 1	11,500
15	I5 Revenue		J. 2	4,300	18	Rent		J. 2	750
25	A/F	₹	J. 2	700	22	A/P		J. 2	3,500
					26	Withdrawals		J. 3	1,000
г				Genera	l Journal				Page 3
Da	te	Account T	itles and	d Explanati	ons A	c. No.		Debit	Credit
2	26 Withdrawals					32		1,000	
	Cash					11			1,000

Date	Explanation	P/R	Debit	Date	Explar	nation	P/R	Credit
2006				2006				
Mar. 1	Capital	J. 1	20,000	Mar. 3	Equipments		J. 1	11,500
15	Revenue	J. 2	4,300	18	Rent		J. 2	750
25	A/R	J. 2	700	22	A/P	A/P		3,500
				26	Withdra	awals	J. 3	1,000
				31	Salaries		J. 3	1,500
			Genera	l Journal				Page 3
Da	te Account T	itles an	d Explanati	ons A	Ac. No.		Debit	Credit
3	31 Salaries E	xpense			52	1	1,500	
	Cash				11			1,500

Date	Explanation	P/R	Debit	Date	Explanation	P/R	Credit
2006				2006			
Mar. 1	Capital	J. 1	20,000	Mar. 3	Equipments	J. 1	11,500
15	Revenue	J. 2	4,300	18	Rent	J. 2	750
25	A/R	J. 2	700	22	A/P	J. 2	3,500
				26	Withdrawals	J. 3	1,000
				31	Salaries	J. 3	1,500
					Utilities	J. 3	950
General Journal							Page 3

General Journal					
Date	Account Titles and Explanations	Ac. No.	Debit	Credit	
31	Utilities Expense	53	950		
	Cash	11		950	

Date	Explanation	P/R	Debit	Date	Explanation	P/R	Credit
2006				2006			
Mar. 1	Capital	J. 1	20,000	Mar. 3	Equipments	J. 1	11,500
15	Revenue	J. 2	4,300	18	Rent	J. 2	750
25	A/R 25	/R 25,000		22	A/P 19	9,200	3,500
				26	Withdrawals	J. 3	1,000
				31	Salaries	J. 3	1,500
					Utilities	J. 3	950

Date	Explanation	P/R	Debit	Date	Explanation	P/R	Credit
2006				2006			
Mar. 1	Capital	J. 1	20,000	Mar. 3	Equipments	J. 1	11,500
15	Revenue	J. 2	4,300	18	Rent	J. 2	750
25	A/R 25	5,000	700	22	A/P 19	9,200	3,500
				26	Withdrawals	J. 3	1,000
				31	Salaries	J. 3	1,500
					Utilities	J. 3	950
			5,800				

Date	Explanation	P/R	Debit	Date	Explanation	P/R	Credit
2006				2006			
Mar. 1	Capital	J. 1	20,000	Mar. 3	Equipments	J. 1	11,500
15	Revenue	J. 2	4,300	18	Rent	J. 2	750
25	A/R	J. 2	700	22	A/P	J. 2	3,500
			Bala	J. 3	1,000		
		А	ccounting pra	actice in the	e past	J. 3	1,500
	debít	balan	<b>ce</b> 5,800		Utilities	J. 3	950

Date	Explanation	P/R	Debit	Date	Explanation	P/R	Credit
2006				2006			
Mar. 1	Capital	J. 1	20,000	Mar. 3	Equipments	J. 1	11,500
15	Revenue	J. 2	4,300	18	Rent	J. 2	750
25	A/R	J. 2	700	22	A/P	J. 2	3,500
			Bala	J. 3	1,000		
		А	ccounting pra	actice in the	e past	J. 3	1,500
	debít	balan	<b>ce</b> 5,800		Utilities	J. 3	950
				31	B/B	$\checkmark$	5,800

Date	Explanation	P/R	Debit	Date	Explanation	P/R	Credit
2006				2006			
Mar. 1	Capital	J. 1	20,000	Mar. 3	Equipments	J. 1	11,500
15	Revenue	J. 2	4,300	18	Rent	J. 2	750
25	A/R	J. 2	700	22	A/P	J. 2	3,500
			Bala	ancing	als	J. 3	1,000
		А	ccounting pra	actice in the	e past	J. 3	1,500
	debít (	balan	<b>ce</b> 5,800		Utilities	J. 3	950
				31	B/B	$\checkmark$	5,800
			25,000				25,000

Explanation	P/R	Debit	Date	Explanation	P/R	Credit		
			2006					
Capital	J. 1	20,000	Mar. 3	Equipments	J. 1	11,500		
Revenue	J. 2	4,300	18	Rent	J. 2	750		
A/R	J. 2	700	22	A/P	J. 2	3,500		
		Bala	J. 3	1,000				
	А	ccounting pra	actice in the	e past	J. 3	1,500		
debít balan		debít balance		<b>ce</b> 5,800		Utilities	J. 3	950
			31	B/B	$\checkmark$	5,800		
		25,000				25,000		
B/F	<b>√</b>	5,800						
	Capital Revenue A/R  debút	Capital J. 1 Revenue J. 2 A/R J. 2  A  Aebit balan	Capital J. 1 20,000  Revenue J. 2 4,300  A/R J. 2 700  Bala  Accounting prace  debit balance 5,800  25,000	2006   Capital   J. 1   20,000   Mar. 3   Revenue   J. 2   4,300   18   A/R   J. 2   700   22   Balancing   Accounting practice in the debit balance 5,800   31   25,000	Capital J. 1 20,000 Mar. 3 Equipments  Revenue J. 2 4,300 18 Rent  A/R  J. 2 700 22 A/P  Balancing  Accounting practice in the past  debit balance 5,800  Utilities  31 B/B	Capital       J. 1       20,000       Mar. 3       Equipments       J. 1         Revenue       J. 2       4,300       18       Rent       J. 2         A/R       J. 2       700       22       A/P       J. 2         Balancing       J. 3         Accounting practice in the past       J. 3         J. 3       J. 3         J. 3       J. 3         J. 3       J. 3         J. 3       J. 3		



## Accounts Receivable

Date	Explanation	P/R	Debit	Date	Expla	nation	P/F	3	Credit
2006									
Mar. 21	Revenue	J. 2	1,300						
	General Journal Page								
Date	Account Tit	les and	Explanation	ns Ac.	No.	С	Pebit		Credit
21	1 Accounts Receivable			1	12	1	,300		
	Beauty	2	11				1,300		



## Accounts Receivable

Date	Explanation	P/R	Debit	Date	Expla	nation	P/F	3	Credit
2006				2006					
Mar. 21	Revenue	J. 2	1,300	Mar. 25	Cash		J. 2	2	700
			General	Journal					Page 2
Date	Account Tit	les and	Explanation	ns Ac.	No.	С	ebit		Credit
25	Cash				11		700		
	Accour		12				700		



# **Beauty Supplies**

Date	Explanation	P/R	Debit	Date	Expla	nation	P/R		Credit
2006									
Mar.10	A/P	J. 2	1,200						
General Journal Pag									Page 2
Date	Account Tit	les and	Explanation	ns Ac	No.	С	Pebit		Credit
10	10 Beauty Supplies				13	1	,200		
	Accounts Payable								1,200



# Equipments

Date	Explanation	P/R	Debit	Date	Expla	nation	P/R	Credit
2006								
Mar. 3	Cash	J. 1	11,500					
General Journal								
Date	Account Tit	les and	Explanation	ns Ac.	No.	С	Pebit	Credit
3	Equipments	<b>,</b>		1	4	11	,500	
Cash					1			11,500



# Equipments

Date	Explanation	P/R	Debit	Date	Expla	nation	P/R	Credit
2006								
Mar. 3	Cash	J. 1	11,500					
7	A/P	J. 1	3,500					
			General	Journal				Page 1
Date	Account Tit	les and	Explanation	ns Ac.	No.	С	Debit	Credit
7	7 Equipments 14				3	,500		
	Accounts Payable							3,500



Date	Explanation	P/R	Debit	Date	Explai	nation	P/R	Credit
				2006				
				Mar. 7	Equipn	nents	J. 1	3,500
	General Jou							Page 1
Dat	e Account Ti	tles and	l Explanatio	ons Ac	Ac. No.		Debit	Credit
	7 Equipments				14	3	3,500	
	Accounts Payable							3,500



Date	Explanation	P/R	Debit	Date	Explai	nation	P/R	Credit
				2006				
				Mar. 7	Equipments		J. 1	3,500
				10	Supplies		J. 2	1,200
П	General Jou							Page 2
Dat	e Account Ti	tles and	l Explanation	ons Ac	. No.		Debit	Credit
1	0 Beauty Su	oplies			13	1,200		
	Accounts Payable				21			1,200



Date	Explanation	P/R	Debit	Date	Expla	nation	P/R	Credit
2006				2006				
Mar.22	Cash	J. 2	3,500	Mar. 7	Equip	Equipments		3,500
				10	Supplies		J. 2	1,200
			General	Journal				Page 2
Date	Account Tit	les and	Explanation	ns Ac.	No.	С	Pebit	Credit
22	2 Accounts Payable			2	21	3	,500	
	Cash	1	1			3,500		



Date	Explanation	P/R	Debit	Date	Explanation	P/R	Credit
2006				2006			
Mar.22	Cash	J. 2	3,500	Mar. 7	Equipments	J. 1	3,500
				10	Supplies	J. 2	1,200
			Bala	ncing			



Date	Explanation	P/R	Debit	Date	Explanation	P/R	Credit
2006				2006			
Mar.22	Cash	J. 2	3,500	Mar. 7	Equipments	J. 1	3,500
31	B/B	<b>√</b>	1,200	10	Supplies	J. 2	1,200
			Bala	ncing			



Date	Explanation	P/R	Debit	Date	Explanation	P/R	Credit
2006				2006			
Mar.22	Cash	J. 2	3,500	Mar. 7	Equipments	J. 1	3,500
31	B/B	<b>√</b>	1,200	10	Supplies	J. 2	1,200
			4,700				4,700
			Bala				

Dalancing



Date	Explanation	P/R	Debit	Date	Explanation	P/R	Credit
2006				2006			
Mar.22	Cash	J. 2	3,500	Mar. 7	Equipments	J. 1	3,500
31	B/B	<b>✓</b>	1,200	10	Supplies	J. 2	1,200
			4,700				4,700
				Apr. 1	B/F	<b>√</b>	1,200
			Bala				



# Capital

Date	Explanation	P/R	Debit	Date	Explanation		P/R		Credit
				2006					
				Mar. 1	Cash		J. <sup>-</sup>	1	20,000
		Journal					Page 1		
Date	Account Tit	les and	Explanation	ns Ac.	No.	С	ebit		Credit
Mar. 1	Cash			1	1	20	,000		
	Capital			3	31				20,000



## Withdrawals

Date	Explanation	P/R	Debit	Date	Explanation		P/R	₹	Credit
2006									
Mar.26	Cash	J. 3	1,000						
	General Journal								
Date	Account Tit	les and	Explanation	ns Ac.	No.	С	Pebit		Credit
26	Withdrawals	8		3	32	1	,000		
	Cash				11				1,000



# Beauty Revenue

Date	Explanation	P/R	Debit	Date	Explanation		P/R	Credit
				2006				
				Mar. 15	Cash		J. 2	4,300
		General	Journal				Page 2	
Dat	e Account Ti	tles and	I Explanation	ons A	c. No.		Debit	Credit
1	5 Cash				11	2	1,300	
	Beaut		41			4,300		



# Beauty Revenue

Date	Explanation	P/R	Debit	Date	Explai	nation	P/R	Credit
				2006				
				Mar. 15	Cash		J. 2	4,300
				21	A/R		J. 2	1,300
		General	Journal				Page 2	
Dat	e Account Ti	tles and	l Explanation	ons Ac	. No.		Debit	Credit
2	1 Accounts F	Accounts Receivable				1	,300	
	Beauty	Beauty Revenue						1,300



# Rent Expense

Date	Explanation	P/R	Debit	Date	Expla	P/F	3	Credit	
2006									
Mar.18	Cash	J. 2	750						
			General	Journal					Page 2
Date	Account Tit	les and	Explanation	ns Ac	. No.	С	Debit		Credit
18	Rent Exper	ise			51		750		
	Cash		11				750		



# Salaries Expense

Date	Explanation	P/R	Debit	Date	Explanation		P/R	Credit
2006								
Mar.31	Cash	J. 3	1,500					
			General	Journal				Page 3
Date	Account Tit	les and	Explanation	ns Ac.	No.	С	ebit	Credit
31	Salaries Ex	pense		į	52	1	,500	
	Cash			,	11			1,500



# **Utilities Expense**

Date	Explanation	P/R	Debit	Date	Expla	nation	P/F	2	Credit
2006									
Mar.31	Cash	J. 3	950						
			General	Journal					Page 3
Date	Account Tit	les and	Explanation	ns Ac	. No.	С	Debit		Credit
31	Utilities Exp	ense			53		950		
	Cash				11				950





# End of Chapter 3

ตัวเลขที่อยู่ภายในวงกลมที่มุมบนด้านซ้ายของสไลด์ หมายถึง

เนื้อหาในสไลด์นั้นจะตรงกับเนื้อหาในหนังสือการบัญชีขั้นต้น หน้าที่เท่านั้น