

Exercise 1 : Trail Balance and Work sheet

Aj.Tipawan Klinkrud

Details: Prepare a complete trial balance sheet and supporting documentation in a 6-column format from accounting records, ensuring that all items are correctly matched.

The company Praneetrading 31 November 2025

	101	1,200,000	account receivable
	102	332,450	office equipment
	103	144,000	credit card debtor
	104	12,000	wage expense
	105	100,000	interest expense
	106	1,000,000	purchase
	107	55,000	cash
	108	45,200	capital
	109	365,400	cash in bank
	110	2,500,000	advertising expense
	111	5,000,000	other expense
	201	569,800	land
	202	2,100,000	office supply
	203	900,000	utility expense
	301	6,767,350	bank overdraft
	302	450,000	account payable
	401	1,700,000	inventory
	402	200,000	building
	501	854,000	other revenue
	502	60,000	sale
	503	47,000	interest receivable
	504	9,000	loan
	505	18,000	invesment for 2 year
	506	45,100	drawing accounts

[illegible]

