

Year 2562		Transaction	Acc. No,	Debit		Credit	
Month	Date			Baht	St.	Baht	St.
Dec.	1	The beginning balances of different accounts are as follows: Cash 150,000 baht, Accounts Receivable - Mr. A 25,000 baht, Equipment 80,000 baht, Accounts payable - Mr. B 45,000 baht and Capital 210,000 baht					
		Record beginning balance					
	3	A cash of 48,000 baht is paid for land property-rental expenses.					
		Payment rent expense					
	5	A cash of 60,000 baht is paid for equipment.					
		Purchase equipment by cash					
	6	Mr. A repaid 20,000 baht for his debts.					
		Received from accounts receivable					
	7	The entrepreneur withdrew a cash of 28,000 baht, spending it on his personal purposes.					
		Mr. John withdraw to a private					

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Month	Date			Baht	St.	Baht	St.
	8	The entrepreneur earned a cash of 29,000 baht taken from car-care services.					
		Received service revenue earned					
	12	The entrepreneur earned a cash of 23,000 baht taken from car-care services.					
		Received service revenue earned					
	16	A cash of 20,000 baht is paid for accounts payable - Mr. B					
		Payment to payable					
	19	Mr. John spends more cash of 80,000 baht on his business ventures.					
		M r. John to cash investment					
	20	A cash of 3,600 baht is paid for delivery expenses.					
		Payment delivery expense					
	25	A cash of 8,600 baht is paid for public utility expenses.					
		Payment utilities expense					
	28	A cash of 1,500 baht is paid for customers' entertaining expenses.					
		Payment entertain expense					

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Month	Date			Baht	St.	Baht	St.
	31	A cash of 28,500 baht is paid for three staff's salary.					
		Payment salaries expense					
		Closing entries					
		Closing revenue to profit and loss					
		Closing Expense to profit and loss					
		Closing profit and loss to capital					
		Closing drawing accounts to capital					