General Journal Page 1

Year 2562		Transaction	Acc.	Debit		Credit	
Month	Date		No,	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					

LIVEWORKSHEETS

Year 2562		Transaction	Acc.	Debit		Credit	
Month	Date		No,	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					

LIVEWORKSHEETS

Year 2562		Transaction	Acc.	Debit		Credit	
Month	Date		No,	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					

LIVEWORKSHEETS