

# การบัญชีขั้นต้น

ฉบับอ่านเข้าใจง่าย

พร้อมไฟล์เสียง MP3  
ประกอบการอ่านหนังสือ



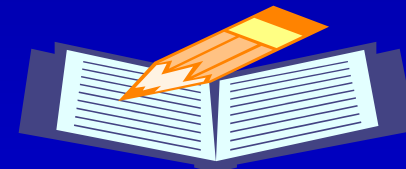
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## Chapter 3

# Recording Transactions





เรียนผู้ใช้สื่อ PDF ทุกคน

เนื่องจากเป็นไฟล์อ่านอย่างเดียวไม่สามารถแก้ไขได้

หากท่านพบข้อผิดพลาด กรุณาแจ้งให้ทราบด้วยจักษอบคุณยิ่ง โดยส่งไฟล์ที่มีข้อผิดพลาดมาที่ [amnajrat@gmail.com](mailto:amnajrat@gmail.com) ระบุ สไลด์เลขที่ ..... ข้อผิดพลาดคือ ..... เมื่อแก้ไขแล้ว จะส่งไฟล์กลับไปให้ท่านและอัปเดตขึ้น website และ blog คณะผู้เขียนยินดีรับข้อเสนอแนะจากท่าน  
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## T – Account

Account Title

Debit (Dr.) Side

Credit (Cr.) Side

## Standard Account Form (2 sides)

Account Title

Ac. No. \_\_

Date	Explanations	PR	Debit	Date	Explanations	PR	Credit

PR: Post Reference

# 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	Balance	
					Debit	Credit

## Recording Debits and Credits Example



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

(from equation in chapter 2)

Cash	
Debit; Dr.	Credit; Cr.

(recording in the account)

## Recording Debits and Credits Example



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

(from equation in chapter 2)

Cash	
Debit; Dr.	Credit; Cr.
20,000	

(recording in the account)

## Recording Debits and Credits Example



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

(from equation in chapter 2)

Cash	
Debit; Dr.	Credit; Cr.
20,000	11,500

(recording in the account)

## Recording Debits and Credits Example



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

(from equation in chapter 2)

Cash	
Debit; Dr.	Credit; Cr.
20,000	11,500
4,300	

(recording in the account)



## Recording Debits and Credits Example



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

(from equation in chapter 2)

Cash	
Debit; Dr.	Credit; Cr.
20,000	11,500
4,300	750

(recording in the account)

## Recording Debits and Credits Example



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

(from equation in chapter 2)

Cash	
Debit; Dr.	Credit; Cr.
20,000	11,500
4,300	750
	3,500

(recording in the account)

## Recording Debits and Credits Example



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

(from equation in chapter 2)

Cash	
Debit; Dr.	Credit; Cr.
20,000	11,500
4,300	750
700	3,500

(recording in the account)

## Recording Debits and Credits Example



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

(from equation in chapter 2)

Cash	
Debit; Dr.	Credit; Cr.
20,000	11,500
4,300	750
700	3,500
	1,000

(recording in the account)

## Recording Debits and Credits Example



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

(from equation in chapter 2)

Cash	
Debit; Dr.	Credit; Cr.
20,000	11,500
4,300	750
700	3,500
	1,000
	1,500

(recording in the account)

## Recording Debits and Credits Example



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

(from equation in chapter 2)

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

(recording in the account)

## Recording Debits and Credits Example



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

(from equation in chapter 2)

Cash	
Debit; Dr.	Credit; Cr.
25,000 { 20,000 4,300 700	{ 11,500 750 3,500 1,000 1,500 950
19,200 {	{

(recording in the account)

## Recording Debits and Credits Example



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

(from equation in chapter 2)

Cash	
Debit; Dr.	Credit; Cr.
20,000	11,500
4,300	750
700	3,500
	1,000
	1,500
	950
<i>Balance 5,800</i>	

(recording in the account)





## 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



# 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>		<u>Owner's Equity</u>
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

## Recording transactions in accounts



- 1) March 1, 2006: Miss Dararai invested ฿20,000 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.**



## Recording transactions in accounts

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

Cash		11
1)	20,000	

Capital		31
	1)	20,000



# Recording transactions in accounts

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.**



# Recording transactions in accounts



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

Cash		11
1)	20,000	2) 11,500

Equipments		14
2)	11,500	

# Recording transactions in accounts



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.**

# Recording transactions in accounts



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

Equipments		14
2)	11,500	
3)	3,500	

Accounts Payable		21
	3)	3,500

# Recording transactions in accounts



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.**

# Recording transactions in accounts



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



# Recording transactions in accounts

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.**

# Recording transactions in accounts



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

Cash		11
1)	20,000	2) 11,500
5)	4,300	

Beauty Revenue		41
	5)	4,300

# Recording transactions in accounts



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.**



# Recording transactions in accounts



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

Cash		11
1)	20,000	2) 11,500
5)	4,300	6) 750

Rent Expense		51
6)	750	



# Recording transactions in accounts

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.**

# Recording transactions in accounts



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

Accounts Receivable		12
7)	1,300	

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



# Recording transactions in accounts

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.

## Debit-Credit Rules

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.**

## Recording transactions in accounts



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



# Recording transactions in accounts

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.**

## Recording transactions in accounts



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

Cash		11	
1)	20,000	2)	11,500
5)	4,300	6)	750
9)	700	8)	3,500

Accounts Receivable		12	
7)	1,300	9)	700



# Recording transactions in accounts

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.**



## Recording transactions in accounts



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

Withdrawals		32	
10)	1,000		



# Recording transactions in accounts

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	
11)	1,500		

# Recording transactions in accounts



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

Accounts Receivable		12
7)	1,300	9) 700



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

Accounts Receivable		12
7)	1,300	9) 700





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
<b>Balance</b>			
	<b>5,800</b>		

Accounts Receivable		12	
7)	1,300	9)	700



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
Balance			
	5,800		

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

## Beauty Supplies

13

4)	1,200	
----	-------	--

## Equipments

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
--	--	---------	-------





## Capital

31

---

	1)	20,000
--	----	--------

## Withdrawals

32

---

10)	1,000	
-----	-------	--

## Beauty Revenue

41

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	5)	4,300
	7)	1,300
	<b>Balance</b>	<b>5,600</b>

---



## Rent Expense

51

6)

750

## Salaries Expense

52

11)

1,500

## Utilities 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	
		<b>฿26,800</b>	<b>฿26,800</b>



## 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		15,000	
Accounts Payable	21		฿ 1,200
Capital	31		20,000
Withdrawals	32	1,000	
Beauty Revenue	41		5,600
Rent Expense		750	
Salaries Expense		1,500	
Utilities Expense	53	950	
		฿26,800	฿26,800

Financial Position Statement

Income Statement



## Dararai Beauty

### Income Statement

For the Month Ended March 31, 2006

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





## Dararai Beauty

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

<u>Assets</u>		<u>Liabilities &amp; Owner's Equity</u>	
Cash	฿ 5,800	Liabilities:	
Accounts Receivable	600	Accounts Payable	฿ 1,200
Beauty Supplies	1,200	Owner's Equity:	
Equipment	15,000	Capital	20,000
		Net income	2,400
		Withdrawals	<u>(1,000)</u> <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

Page ....

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				<i>Page 1</i>	
Date	Account Titles and Explanations	ac. no.	Debit	Credit	
Mar. 1	Cash		20,000		
	Capital			20,000	



The process of copying journal entry information from the journal to the ledger is called *Posting*.

General Journal				Page 1
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	Explanations	PR	Credit
Mar.1	<i>Capital</i>	J.1	20,000				



The process of copying journal entry information from the journal to the ledger is called *Posting*.

General Journal				Page 1
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	Explanations	PR	Credit
Mar.1	Capital	J.1	20,000				

Capital

Account No. 31

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



The process of copying journal entry information from the journal to the ledger is called *Posting*.

## General Journal

Page 1

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

Cash

Account No. 11

Date	Explanations	PR	Debit	Date	Explanations	PR	Credit
Mar.1	<i>Capital</i>	J.1	20,000				

Capital

Account No. 31

Date	Explanations	PR	Debit	Date	Explanations	PR	Credit
				Mar.1	<i>Cash</i>	J.1	20,000



The process of copying journal entry information from the journal to the ledger is called *Posting*.

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

Cash

Account No. 11

Date	Explanations	PR	Debit	Credit	Balance
Mar.1	<i>Capital</i>	J.1	20,000		20,000

Capital

Account No. 31

Date	Explanations	PR	Debit	Credit	Balance
Mar.1	<i>Cash</i>	J.1		20,000	20,000



Cash

Account No. 11

	Debit		Credit

Cash

Account No. 11

	Debit	Credit	Balance





## Cash

## Account No. 11

	Debit		Credit
1) .....	20,000		

## Cash

## Account No. 11

	Debit	Credit	Balance
1) .....	20,000		20,000



## Cash

## Account No. 11

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

## Cash

## Account No. 11

	Debit	Credit	Balance
1) .....	20,000		20,000
2) .....		11,500	8,500



## Cash

## Account No. 11

	Debit		Credit
1) .....	20,000	2) .....	11,500
5) .....	4,300		

## Cash

## Account No. 11

	Debit	Credit	Balance
1) .....	20,000		20,000
2) .....		11,500	8,500
5) .....	4,300		12,800



## Cash

## Account No. 11

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

## 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



## Cash

## Account No. 11

	Debit		Credit
1) .....	20,000	2) .....	11,500
5) .....	4,300	6) .....	750
9) .....	700	8) .....	3,500

## 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



## Cash

## Account No. 11

	Debit		Credit
1) .....	20,000	2) .....	11,500
5) .....	4,300	6) .....	750
9) .....	700	8) .....	3,500

## 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



## Cash

## Account No. 11

	Debit		Credit
1) .....	20,000	2) .....	11,500
5) .....	4,300	6) .....	750
9) .....	700	8) .....	3,500
		10) .....	1,000

## 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



## Cash

## Account No. 11

	Debit		Credit
1) .....	20,000	2) .....	11,500
5) .....	4,300	6) .....	750
9) .....	700	8) .....	3,500
		10) .....	1,000
		11) .....	1,500

## 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





## Cash

## Account No. 11

	Debit		Credit
1) .....	20,000	2) .....	11,500
5) .....	4,300	6) .....	750
9) .....	700	8) .....	3,500
		10) .....	1,000
		11) .....	1,500
		12) .....	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
12) .....		950	5,800



## General Journal

Date	Account Titles and Explanations	ac. no.	Debit	Credit
March 1, 2006: Invested ฿20,000 in cash in the beauty shop.				



## General Journal

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.



## General Journal

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

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



## General Journal

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.



## General Journal

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		
				11,500	
	<div data-bbox="173 878 1758 999" style="background-color: #e0f0ff; padding: 5px;">           March 7, 2006: Purchased Equipments on credit, ฿3,500.         </div>				



## General Journal

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	
				11,500
<p>March 7, 2006: Purchased Equipments on credit, ฿3,500.</p>				
7	Equipments	14	3,500	
	Accounts Payable	21		3,500



## General Journal

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





## General Journal

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



## General Journal

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



## General Journal

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
<p>March 15: Completed beauty work and immediately collected ฿4,300 cash.</p>				



## General Journal

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		
	<div data-bbox="158 805 1760 925" style="background-color: #e0f0ff; padding: 5px;">           March 18, 2006: Paid the rent for the beauty shop, ฿750.         </div>				4,300



## General Journal

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	
				4,300
<p>March 18, 2006: Paid the rent for the beauty shop, ฿750.</p>				
18	Rent Expense	51	750	
	Cash	11		750



## General Journal

Date	Account Titles and Explanations	ac. no.	Debit	Credit
<p>March 21, 2006: Completed beauty work for two clients on credit, ฿1,300.</p>				



## General Journal

Date	Account Titles and Explanations	ac. no.	Debit	Credit
21	Accounts Receivable  Beauty Revenue	12  41	1,300	1,300
<p>March 21, 2006: Completed beauty work for two clients on credit, ₱1,300.</p>				



## General Journal

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

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





## General Journal

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	
	Cash	11		3,500

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



## General Journal

Date	Account Titles and Explanations	ac. no.	Debit	Credit
21	Accounts Receivable  Beauty Revenue	12  41	1,300	1,300
22	Accounts Payable	21	3,500	3,500
<p>March 25, 2006: Received ฿700 from customer on account in transaction (7).</p>				



## General Journal

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: Received ฿700 from customer on account in transaction (7).			3,500
25	Cash	11	700	
	Accounts Receivable	12		700



## General Journal

Date	Account Titles and Explanations	ac. no.	Debit	Credit
<p>March 26: Withdrew ฿1,000 from the shop to pay personal living expense.</p>				



## General Journal

Date	Account Titles and Explanations	ac. no.	Debit	Credit
26	Withdrawals  Cash	32  11	1,000	1,000
<p>March 26: Withdrew ₱1,000 from the shop to pay personal living expense.</p>				



## General Journal

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



## General Journal

Date	Account Titles and Explanations	ac. no.	Debit	Credit
26	Withdrawals  Cash	32  11	1,000	1,000
31	Salaries Expense  Cash	52  11	1,500	1,500
<p>March 31: Paid the salaries expense, ฿1,500.</p>				



## General Journal

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





## General Journal

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
31	Utilities Expense	53	950	
	Cash	11		950

## Cash



Date	Explanation	P/R	Debit	Date	Explanation	P/R	Credit
2006 Mar. 1	Capital	J. 1	20,000				

## General Journal

Page 1

Date	Account Titles and Explanations	Ac. No.	Debit	Credit
Mar. 1	Cash	11	20,000	
	Capital	31		20,000

## Cash



Date	Explanation	P/R	Debit	Date	Explanation	P/R	Credit
2006 Mar. 1	Capital	J. 1	20,000	2006 Mar. 3	Equipments	J. 1	11,500

## General Journal

Page 1

Date	Account Titles and Explanations	Ac. No.	Debit	Credit
3	Equipments	14	11,500	
	Cash	11		11,500

## Cash



Date	Explanation	P/R	Debit	Date	Explanation	P/R	Credit
2006 Mar. 1	Capital	J. 1	20,000	2006 Mar. 3	Equipments	J. 1	11,500
15	Revenue	J. 2	4,300				

## General Journal

Page 2

Date	Account Titles and Explanations	Ac. No.	Debit	Credit
15	Cash	11	4,300	
	Beauty Revenue	41		4,300

## Cash



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

## General Journal

Page 2

Date	Account Titles and Explanations	Ac. No.	Debit	Credit
18	Rent	51	750	
	Cash	11		750

## Cash



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
				22	A/P	J. 2	3,500

## General Journal

Page 2

Date	Account Titles and Explanations	Ac. No.	Debit	Credit
22	Accounts Payable	21	3,500	
	Cash	11		3,500

## Cash



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

## General Journal

Page 2

Date	Account Titles and Explanations	Ac. No.	Debit	Credit
25	Cash	11	700	
	Accounts Receivable	12		700

## Cash



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

## General Journal

Page 3

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



## Cash



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

## General Journal

Page 3

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

## Cash



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

## General Journal

Page 3

Date	Account Titles and Explanations	Ac. No.	Debit	Credit
31	Salaries Expense	52	1,500	
	Cash	11		1,500

## Cash



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

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

## Cash



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		700	22	A/P		3,500
				26	Withdrawals	J. 3	1,000
				31	Salaries	J. 3	1,500
					Utilities	J. 3	950

## Cash



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		700	22	A/P		3,500
				26	Withdrawals	J. 3	1,000
				31	Salaries	J. 3	1,500
					Utilities	J. 3	950
			5,800				

## Cash



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
					Salaries	J. 3	1,000
					Utilities	J. 3	950
					Utilities	J. 3	950
					Utilities	J. 3	950

*Balancing*

Accounting practice in the past

*debit balance 5,800*

## Cash



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
					Salaries	J. 3	1,000
					Utilities	J. 3	1,500
					Utilities	J. 3	950
				31	B/B	✓	5,800

*Balancing*

Accounting practice in the past

*debit balance 5,800*

## Cash



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
						J. 3	1,000
						J. 3	1,500
						J. 3	950
				31	B/B	✓	5,800
			25,000				25,000

*Balancing*

Accounting practice in the past

*debit balance 5,800*





## Cash

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
					Utilities	J. 3	1,000
					B/B	J. 3	1,500
				31	B/B	✓	5,800
			25,000				25,000
Apr. 1	B/F	✓	5,800				

*Balancing*

Accounting practice in the past

*debit balance 5,800*



## Accounts Receivable

Date	Explanation	P/R	Debit	Date	Explanation	P/R	Credit
2006							
Mar. 21	Revenue	J. 2	1,300				

## General Journal

Page 2

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



## Accounts Receivable

Date	Explanation	P/R	Debit	Date	Explanation	P/R	Credit
2006				2006			
Mar. 21	Revenue	J. 2	1,300	Mar. 25	Cash	J. 2	700

General Journal Page 2

Date	Account Titles and Explanations	Ac. No.	Debit	Credit
25	Cash	11	700	
	Accounts Receivable	12		700



## Beauty Supplies

Date	Explanation	P/R	Debit	Date	Explanation	P/R	Credit
2006							
Mar.10	A/P	J. 2	1,200				

### General Journal

Page 2

Date	Account Titles and Explanations	Ac. No.	Debit	Credit
10	Beauty Supplies	13	1,200	
	Accounts Payable	21		1,200



## Equipments

Date	Explanation	P/R	Debit	Date	Explanation	P/R	Credit
2006							
Mar. 3	Cash	J. 1	11,500				

### General Journal

Date	Account Titles and Explanations	Ac. No.	Debit	Credit
3	Equipments	14	11,500	
	Cash	11		11,500



## Equipments

Date	Explanation	P/R	Debit	Date	Explanation	P/R	Credit
2006							
Mar. 3	Cash	J. 1	11,500				
7	A/P	J. 1	3,500				

## General Journal

Page 1

Date	Account Titles and Explanations	Ac. No.	Debit	Credit
7	Equipments	14	3,500	
	Accounts Payable	21		3,500



## Accounts Payable

Date	Explanation	P/R	Debit	Date	Explanation	P/R	Credit
				2006			
				Mar. 7	Equipments	J. 1	3,500

### General Journal

Page 1

Date	Account Titles and Explanations	Ac. No.	Debit	Credit
7	Equipments	14	3,500	
	Accounts Payable	21		3,500



## Accounts Payable

21

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

### General Journal

Page 2

Date	Account Titles and Explanations	Ac. No.	Debit	Credit
10	Beauty Supplies	13	1,200	
	Accounts Payable	21		1,200





## Accounts Payable

21

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

### General Journal

Page 2

Date	Account Titles and Explanations	Ac. No.	Debit	Credit
22	Accounts Payable	21	3,500	
	Cash	11		3,500



## Accounts Payable

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

*Balancing*

Accounting practice in the past



## Accounts Payable

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	✓	1,200	10	Supplies	J. 2	1,200

*Balancing*

Accounting practice in the past



## Accounts Payable

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	✓	1,200	10	Supplies	J. 2	1,200
			4,700				4,700

*Balancing*

Accounting practice in the past



## Accounts Payable

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	✓	1,200	10	Supplies	J. 2	1,200
			4,700				4,700
				Apr. 1	B/F	✓	1,200

*Balancing*

Accounting practice in the past



## Capital

Date	Explanation	P/R	Debit	Date	Explanation	P/R	Credit
				2006			
				Mar. 1	Cash	J. 1	20,000

### General Journal

Page 1

Date	Account Titles and Explanations	Ac. No.	Debit	Credit
Mar. 1	Cash	11	20,000	
	Capital	31		20,000



## Withdrawals

Date	Explanation	P/R	Debit	Date	Explanation	P/R	Credit
2006							
Mar.26	Cash	J. 3	1,000				

## General Journal

Page 3

Date	Account Titles and Explanations	Ac. No.	Debit	Credit
26	Withdrawals	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
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Date	Account Titles and Explanations	Ac. No.	Debit	Credit
15	Cash	11	4,300	
	Beauty Revenue	41		4,300





## Beauty Revenue

Date	Explanation	P/R	Debit	Date	Explanation	P/R	Credit
				2006			
				Mar. 15	Cash	J. 2	4,300
				21	A/R	J. 2	1,300

General Journal	Page 2
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Date	Account Titles and Explanations	Ac. No.	Debit	Credit
21	Accounts Receivable	12	1,300	
	Beauty Revenue	41		1,300



## Rent Expense

51

Date	Explanation	P/R	Debit	Date	Explanation	P/R	Credit
2006							
Mar.18	Cash	J. 2	750				

## General Journal

Page 2

Date	Account Titles and Explanations	Ac. No.	Debit	Credit
18	Rent Expense	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 Titles and Explanations	Ac. No.	Debit	Credit
31	Salaries Expense	52	1,500	
	Cash	11		1,500



## Utilities Expense

Date	Explanation	P/R	Debit	Date	Explanation	P/R	Credit
2006							
Mar.31	Cash	J. 3	950				

## General Journal

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



# *End of Chapter 3*

ตัวเลขที่อยู่ภายในวงกลมที่มุมบนด้านซ้ายของสไลด์ หมายถึง  
เนื้อหาในสไลด์นั้นจะตรงกับเนื้อหาในหนังสือการบัญชีขั้นต้น หน้าทีเท่านั้น