Practice	no 1:						
General Ledger Salaries Expense							
2022 Dec 31	Balance	50,000					
			Ô				
Data f	for Adjust	tment:	X	7			
Salaries Expense Rs.60,000							
Practice	no 2:						
	A	General dvertisin	Ledger g Expens	se			
2022 Dec 31	Balance	40,000					
Data f	for Adjust	tment:					
	Prepai	d Adverti	ising Rs.	10,000			

## Practice no 3: General Ledger **Prepaid Insurance** 2022 10,000 Balance Dec 31 **Data for Adjustment:** Prepaid Insurance Rs.6,000 Practice no 4: General Ledger **Rent Income** 2022 20,000 Balance Dec 31 **Data for Adjustment:** Rent Income Rs.18,000

<b>Practice</b>	no 5:					
		General	Ledger			
		Fee In	come			
			2022 Dec 31	Balance	10,000	
				70		
			A			
Data f	or Adjust	tment:	X			
Unearned Fee Rs.2,000						
			7			
<b>D</b> 4.						
Practice	no 6:					
	•		Ledger	•		
	Un	earned C		ion		
	الرو		2022 Dec 31	Balance	30,000	
	N					
		•				
Data f	or Adjust	tment:				
	Unearne	d Consul	tation R	s.25,000		

<b>Practice</b>	no 7:							
	General Ledger							
	Tra	nsportat	ion Expe	nse				
2022 Dec 31	Balance	35,000			7			
				70,				
		_						
Data f	or Adjust	ment:	-					
1/4	1/4 of the transportation is still unexpired							
		B						
Practice	no 8:							
	A	General Admissio	_	e				
	الرور		2022 Dec 31	Balance	75,000			
	N							
Doto f	or Adjust	mont						
Data 1	oi Aujusi	ment.						
Admission Receivable Rs.5,000								

<b>Practice</b>	no 9:							
General Ledger								
		Rent E	xpense					
2022 Dec 31	Balance	90,000			/			
				700				
				lh,				
Data f	or Adjust	ment:						
	_	_	<b>Y</b>					
	Rent Expesne Rs.60,000							
			An					
		13						
Practice	no 10:							
		General Prepaid	Ledger Utilities					
2022		9						
Dec 31	Balance	5,000						
	N							
	P							
Data f	or Adjust	ment:						
Utilities Expense Rs.40,000								

<b>Practice</b>	no 11:						
		General	Ledger				
		Wages I	Expense				
2022 Dec 31	Balance	15,000					
				NO.			
		<u>.</u>					
Data f	or Adjust	ment:	X				
Wages Expense Rs.20,000							
		B	130				
Describes	10:						
Practice	no 12:						
			Ledger Income				
	100		2022 Dec 31	Balance	30,000		
Data f	or Adjust	ment:					
Data for Adjustment:  Service Income Rs.40,000							

<b>Practice</b>	no 13:				
		General	Ledger		
	Un	earned C	commiss	ion	
			2022 Dec 31	Balance	60,000
				70	
Data f	or Adjust	tment:	X		
	Commi	ission Ind	come Rs.	50,000	
D 4:	14.				
Practice	no 14:	V.	T - 1		
			Ledger		
		interest	Income		
	10011		2022 Dec 31	Balance	25,000
Data f	or Adjust	tment.			
Data I	or Aujusi	ment.			
	Inter	est Inco	me Rs.30	0,000	

<b>Practice</b>	no 15:						
General Ledger							
		Interest	Expense	100			
2022 Dec 31	Balance	90,000					
DCC 31				AD			
			A				
Data f	for Adjust	tment:		7			
Unpaid Interest Rs.4,000							
Practice	no 16:						
		General Repair l	Ledger Expense				
2022 Dec 31	Balance	46,000					
	17%						
Data		h <b>4</b> -					
Data 1	for Adjust	iment:					
	Accrued Repair Rs.4,000						

Cell No: 0332-2935798

## Practice no 17: General Ledger **Delivery Expense** 2022 10,000 Balance Dec 31 **Data for Adjustment:** Delivery Payable Rs.2,000 Practice no 18: General Ledger Service Income 2022 Balance 88,000 Dec 31 **Data for Adjustment: Accrued Service Rs.2,000**

## Practice no 19: General Ledger **Insurance Expense** 2022 Balance 25,000 Dec 31 **Data for Adjustment:** Insurance incurred but not paid Rs.5,000 Practice no 20: General Ledger **Rent Expense** 2022 Balance 30,000 Dec 31 **Data for Adjustment:** Rent was paid on Aug 1, 2008 for 1 year

<b>Practice</b>	no 21:								
		General	Ledger						
	Office Supplies								
2022 Dec 31	Balance	5,000							
				700					
				N					
Data f	or Adjust	ment:	V	20					
Office supplies on hand Rs.1,000									
		N	4						
<b>Practice</b>	no 22:								
			Ledger Supplies						
2022 Dec 31	Balance	15,000							
	N								
	12								
Data f	for Adjust	ment:							
Physical counting shows that there are only 10 units remaining @ Rs.10 per unit									

<b>Practice</b>	no 23:							
		General	Ledger					
		Supplies	Expense					
2022	Balance	7,000			<b>N</b>			
Dec 31	Bottoti	7,000						
				Y D'				
			Ô	10				
Data f	or Adjust	ment:		1				
Dutu 1	or riajus.							
	Supplies Expense Rs.5,000							
	Jupp	noo znpe		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
		Î	710					
		N						
Practice	no 24:							
		General	Ledger					
		Salaries	Expense					
2022	Balance	30,000						
Dec 31	(0)	- ,						
Data f	or Adjust	ment:						
Ducu 1	or rrajus							
	Outsta	nding Sal	aries Re	20 000				
	Juisiai	iuiiig Dai	ETTES 179.	40,000				

Practice	no 25:				
		General	Ledger		
		Fee In	come		
			2022 Dec 31	Balance	18,000
				70,	
			N.		
Data f	or Adjust	ment:	X		
Fee	earned bu	it not red	ceived to	the exte	ent of
		Rs.3	,000		
		N			
Practice	no 26:			,	
		General	Ledger		
	Tra	nsportat	ion Expe	ense	
2022 Dec 31	Balance	5,000			
20001					
	N				
Data f	or Adjust	ment:			

Transportation is prepaid to the extent of Rs.500

<b>Practice</b>	no 27:							
	General Ledger Unearned Fee							
			2022 Dec 31	Balance	60,000			
				70,				
Data f	or Adjust	tment:	X	7				
Fee was collected on June 30 for 1 year								
<b>Practice</b>	no 28:							
			Ledger upplies					
2022 Dec 31	Balance	10,000						
Data f	or Adjust	tment:						
			nsumed	Rs.8,000				

<b>Practice</b>	no 29:							
		General	Ledger					
	Sales Supplies							
2022 Dec 31	Balance	9,000		N				
				70				
				Ih.				
Data f	or Adjust	tment:						
50% supplies expired								
		, N	7					
Practice	no 30:							
		General ice Suppl	Ledger lies Expe	nse				
2022 Dec 31	Balance	4,000						
Data f	or Adjust	tment:						
	Office Su	pplies un	consume	ed Rs.500	)			

Practice no 31:					
General Ledger					
Prepaid Insurance					
2022 June 30	Balance	30,000		YOU	
			Q		
Data for Adjustment(June 30)					
Insurance was paid for a year on Jan 1, 2022					
Practice no 32:					
General Ledger Long Term Loan					
2022 Dec 31	Balance	6,600			
	P				
Data for Adjustment					
Interest is accrued on long term loan $@$ 6% per annum.Loan was acquired on Sep 1, 2022					

## Practice no 33: General Ledger **Unexpired Insurance** 2022 48,000 Balance Dec 31 **Data for Adjustment** Insurance policy was acquired on May 1, 2022 for one year Practice no 34: General Ledger **Insruance Expense** 2022 Balance 3,600 Dec 31 **Data for Adjustment** Insurance expense represents 3 year policy paid on August 1, 2022