Adjustment no 5(a):						
Generarl Ledger Furniture						
2022 Jan 1	Cash	100,000				
Data fo	or Adjus	tment:				
Estimated depreciation is Rs.10,000						

## General Journal

Date		Account Titles and Explanation	Post Ref.	Debit	Credit
2022 Dec 31		Deprectation Expense		10,000	
	*	Allowance for Depreciation -Furniture or			
		Accumulated Depreciation -Furniture			10,000
		(To record estimated depreciation)			

## Operational Level 1

## Fundamentals of Financial Accounting

Generarl Ledger Depreciation Expense					
2022 Dec 31	Adj	10,000			
				100	
A	llowance	for Dep		-Furnitur	e
			2022 Dec 31	Adj	10,000
			Y		
			12		
			No.		
		74.	}		
		KI.			
		P			
	100				
	1 M				
	Miles				

Cell No: 0332-2935798

Adjustment no 5(b):							
Generarl Ledger Furniture							
2023 Jan 1	Balance	100,000					
				, all			
				120			
			X				
Allowance for Depreciation-Furniture							
			2023 Jan 1	Balance	10,000		
			Dec 31	Adj	10000		
			Balance	20000			
			1				
Data f	or Adjust	tment:					
Estimated depreciation is Rs.10,000							

## General Journal

Date		Account Titles and Explanation	Post Ref.	Debit	Credit
2023 Dec 31		Depreciation Expense		10,000	
		Allowance for Depreciation -Furniture			10,000
		(To record estimated depreciation)			

