Mr. salam started a consulting business. The trial Balance of his business at the end of first year was as follows:

Mr. Salam
Trial Balance
31 December.2024

	Taka		Taka
Cash	19,000	Accounts payable	34,000
Accounts Receivable	28,000	Service Revenue	71,600
Office Equipment	90,000	Service Revenue unearned	21,300
Insurance Expense	3,600	Unearned Apprenticeship premium	10,000
Salaries Expense	60,000	Capital	2,00,000
Supplies Expense	5,400	Notes Payable	42,600
Advertising Expense	3,800	Salaries Expense	12,800
Rent Expense	18,000		
Utlities Expense	2,800		
Furniture	1,61,700		
Total	**3,92,300**	Total	**3,92,300**

Adjustment:
(1) Rent paid in advance Tk. 8,000.
(2) Supplies on hand Tk. 3,000.
(3) Apprenticeship premium was received for five years.
(4) Service revenue earned but not received Tk. 5,000.
(5) Unearned revenue earned during the year Tk. 4,000.
(6) Depreciation on fixed Assets@10%.
(7) The notes payable was issued on 1 February , 2024; It is a 12% one year note.

Required:
(a) Adjusting Entry
(b)Adjusted Trial Balance

Date	Accounts Title and Explanation	Ref	Debit	Credit
31stDec.2024	Prepaid Rent- Dr Rent Expense- Cr (Rent expense adjusted)		8,000	 8,000
31stDec.2024	Supplies-Dr Supplies expense-Cr (Supplies expense adjusted)		3,000	 3,000
31stDec.2024	Unearned Apprenticeship premium-Dr Apprenticeship premium=Cr (Apprenticeship premium adjusted)		2,000	 2,000
31stDec.2024	Accounts Receivable-Dr Service Revenue-Cr (To record Service revenue)		5,000	 5,000
31stDec.2024	Unearned service revenue-Dr Service Revenue-Cr (Unearned Service revenue adjusted)		4,000	 4,000
31stDec.2024	Depreciation Expense (office equipment) – Dr Accumulated dep- Cr (To record dep exp)		9,000	 9,000
31stDec.2024	Dep Exp (Furniture)- Dr Accumulated Dep (Furniture)- Cr (To record dep exp)		16,170	 16,170
31stDec.2024	Interest Exp- Dr interest payable- Cr (To Record interest exp on note payable)		4.686	 4,686

	Trial Balance		Adjustment		Adjusted Trial Balance	
	Debit	Credit	Debit	Credit	debit	Credit
Cash	19,000				19,000	
Accounts Receivable	28,000		5,000		33,000	
Office Equipment	90,000				90,000	
Insurance expense	3,600				3,600	
Salaries expense	60,000				60,000	
Supplies Expense	5,400			3,000	2,400	
Advertising Expense	3,800				3,800	
Rent Expense	18,000			8,000	10,000	
Utilities expense	2,800				2,800	
Furniture	1,61,700				1,61,700	
Accounts payable		34,000				34,000
Service revenue		71,600		9,000		80,600
Unearned service revenue		21,300	4,000			17,300
Unearned Apprenticeship premium		10,000	2,000			8,000
Capital		2,00,000				2,00,000
Notes Payable		42,600				42,600
Salaries payable		12,800				12,800
Prepaid Rent			8,000		8,000	
Supplies			3,000		3,000	
Apprenticeship premium				2,000		2,000
Dep Exp- office			9,000		9,000	
Accum. Dep- office				9,000		9,000
Dep Exp- furniture			16,170		16,170	
Accum. Dep- Furniture				16,170		16,170
Interest exp			4,686		4,686	
Interest payable				4,684		4,686
	3,92,300	3,92,300			4,27,156	4,27,156