Daffodil International University
Department of Computer Science & Engineering

Quiz 2, Semester: Summer 2026
Course: Financial and Managerial Accounting

Unadjusted Trial Balance of Bright Star Trading
As at 31 December 2025

No.	Account Title	Debit (Tk.)	Credit (Tk.)
1.	Cash	100,000	—
2	Accounts Payable	—	120,000
3	Accounts Receivable	150,000	—
4	Capital	—	500,000
5	Supplies	30,000	—
6	Service Revenue	—	369,000
7	Notes Receivable	50,000	—
8	Accumulated Depreciation—Equipment	—	60,000
9	Prepaid Rent	24,000	—
10	Salaries Expense	180,000	—
11	Land	200,000	—
12	Unearned Revenue	—	40,000
13	Equipment	300,000	—
14	Rent Expense	60,000	—
15	Drawings	40,000	—
16	Notes Payable	—	100,000
17	Utilities Expense	30,000	—
18	Advertising Expense	25,000	—
	Total	**1,189,000**	**1,189,000**

Information (Adjustments)

1. Manager counted office supplies amount 12, 000 still to be till 31 December 2025.
2. Rent was paid on **1 October 2025** for **2 years.**
3. Equipment was purchased on January 2024 and the useful life will be till 2027.
4. Salaries of $2,400 were outstanding at 31 December 2025.
5. **The company still needs to perform 1/4th of its Unearned Revenue.**
6. Notes payable was issued 1st April 2025 at 12% interest rate.

Required

a. Prepare the worksheet