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Daffodil International University

Faculty of Science & Information Technology

Department of Computing and Information System

2nd Quiz, Fall-2026 (Section:B)

Course Code: ACC213 Course Title: Accounting

Time: 45 minutes **Marks: 15**

(5*3)

Question 01

Mr. Sohel started a furniture business named "Sohel Furniture House" on 1 February 2026. The transactions for February 2026 were:

1. Feb 1: Mr. Sohel invested Tk 700,000 in the business.
2. Feb 3: Purchased furniture for resale on credit from Hossain Timber Tk. 450,000.
3. Feb 5: Purchased furniture for the showroom (for own use) in cash Tk. 120,000.
4. Feb 9: Sold furniture on credit to Mr. Alam Tk. 360,000.
5. Feb 12: Paid 40% of the amount due to Hossain Timber in cash.
6. Feb 15: Received 3/4 of the amount due from Mr. Alam in cash.
7. Feb 18: Sold furniture for cash Tk. 150,000.
8. Feb 21: Paid the school fees of the owner's child from business cash Tk. 20,000.
9. Feb 24: Paid showroom rent Tk. 35,000.
10. Feb 27: Paid salaries Tk. 25,000.

Required

a) Prepare journal entries.

b) Post to ledger accounts (Running balance format).

c) Prepare a trial balance as on 28 February 2026.

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Daffodil International University

Faculty of Science & Information Technology

Department of Computing and Information System

2nd Quiz, Fall-2026 (Section: A)

Course Code: ACC213 Course Title: Accounting

Time: 45 minutes **Marks: 15**

Question 01

(5*3)

Ms. Nabila started a trading business named "Nabila Traders" on 1 January 2026. The transactions for January 2026 were:

1. Jan 1: Started business by investing cash Tk. 800,000.
2. Jan 2: Purchased goods on credit from Rahim Ltd. Tk. 300,000.
3. Jan 4: Purchased office equipment for cash Tk. 150,000.
4. Jan 7: Sold goods on credit to Karim Traders Tk. 250,000.
5. Jan 10: Paid 1/3 of the amount due to Rahim Ltd. in cash.
6. Jan 14: Received 60% of the amount due from Karim Traders in cash.
7. Jan 18: Purchased goods for cash Tk. 120,000.
8. Jan 22: Sold goods for cash Tk. 180,000.
9. Jan 25: Paid office rent Tk. 30,000.
10. Jan 28: Owner withdrew cash for personal use equal to 5% of her invested capital.

Required

a) Prepare journal entries.

b) Post to ledger accounts.

c) Prepare a trial balance as on 31 January 2026.