Mohammad is a licensed dentist. During the first month of the operation of business, the following events and transactions occurred.

April 1 Invested €30,000 cash in his business in exchange for ordinary shares.

 1 Hired a secretary at a salary of €800 per week payable monthly.

 2 Paid April office rent for the month € 1,200.

 3 Purchased supplies on account from ABC Company €3,800.

 10 Performed dental services €5,100 and received 50% of the amount in cash.

 11 Received €1,200 cash advance from Nuha for an implant.

 20 Received €2,300 cash for services performed to Nihad.

 30 Paid secretary-receptionist for the month €2,800.

 30 Paid €3,000 to ABC company for accounts payable due.

Instructions

a. Journalize the transactions.

b. Post to the ledger accounts.

c. Prepare a trial balance on April 30. 2020.