

Chapter 1 Cash and Current Investments

11.

Date	Description	Debit	Credit
25x2 Mar. 10	Trading Securities - Common stock Cash	105,350	105,350
Apr. 8	A-F-S – Preferred stock Dividend Revenue Cash	165,450 4,500	169,950
May 1	Cash Dividend Revenue	4,500	4,500
May 15	Cash Dividend Revenue	1,500	1,500
May 30	Trading Securities - Common stock Cash	60,250	60,250
Jun. 2	Cash Trading Securities – Common stock Gain on sales Average cost is 110.40 baht/stock	121,100	99,360 21,740
Jun. 15	Cash Trading Securities – Common stock Dividend Revenue Gain on sales	24,200	20,550 500 3,150
Dec. 31	Unrealized loss Trading Securities – Common stock	9,240	9,240
	A-F-S – Preferred stock Unrealized gain	14,550	14,550

14.

Date	Description	Debit	Credit
25x2 Sep. 1	Trading Securities - Common stock Cash	1,100,000	1,100,000
Dec. 31	Trading Securities - Common stock Unrealized gain	50,000	50,000
25x3 Dec. 31	Unrealized loss Trading Securities - Common stock	250,000	250,000
	A-F-S – Common stock Unrealized loss Trading Securities - Common stock	850,000 50,000	900,000

12.

Date	Description	Debit	Credit
25x2 Mar. 1	Trading Securities - Bond Interest Revenue Cash	104,500 1,667	106,167
Jul. 1	Cash Interest Revenue	5,000	5,000
Aug. 1	Cash Trading Securities - Bond Interest Revenue Gain on sales	77,283	73,150 583 3,550
Dec. 31	Accrued Interest Revenue Interest Revenue	1,500	1,500
	Unrealized loss Trading Securities - Bond	1,950	1,950
25x3 Jan. 1	Cash Accrued Interest Revenue	1,500	1,500
Jul. 1	Cash Interest Revenue	1,500	1,500
Dec. 31	Accrued Interest Revenue Interest Revenue	1,500	1,500
	Trading Securities – Bond Unrealized gain	6,600	6,600
25x4 Jan. 1	Cash Accrued Interest Revenue	1,500	1,500
	Cash Trading Securities – Bond Gain on sales	39,000	36,000 3,000