

Preparation of the Trial balance

General Ledger

ACCOUNTS RECEIVABLE 110					Balance
Date	Description	Ref	Debit	Credit	Debit
11 Nov	Revenue on account	11/0000	15,000		15,000
	Collection from				
FURNITURE 140					Balance
Date	Description	Ref	Debit	Credit	Debit
1 Nov	Furniture on account	11/0000	50,000		50,000
VEHICLES 150					Balance
Date	Description	Ref	Debit	Credit	Debit
1 Dec	Purchase of vehicle with notes payable	12/0000	100,000		100,000
LAND 160					Balance
Date	Description	Ref	Debit	Credit	Debit
5 Nov	Purchase of land on account	11/0000	250,000		250,000



Trial Balance

Code	Account Name	Balances	
		Debit	Credit
100	Cash	728,000	
110	Accounts Receivable	-0-	
120	Prepaid Rent	6,000	
130	Office supplies	1,500	
140	Furniture	50,000	
?	?	?	
160	Land	250,000	
200	Accounts payable		7,000
210	Notes payable		100,000
220	Unearned Revenue		30,000
300	Capital		1,000,000
310	Retained Earnings	1,000	
400	Service Revenue		32,000
500	Salaries	24,000	
501	Maintenance	1,000	
502	Cleaning	500	
503	Electricity	7,000	
		1,169,000	1,169,000

Tb Financial Accounting

Jamie Pratt



Tb Financial Accounting:

Test Bank Eskew,1995-12-01 **Tb- Financial Accounting** Antle,2001-11-01 **Tb Financial Accounting in an Economic Context** Jamie Pratt,2002-03 **Financial Accounting** David Kolitz,2016-12-08 Financial accounting is the branch of accounting thought and practice concerned with preparing and providing information for external users of financial statements This textbook helps students to understand the concepts that underpin the application of accounting theory to solve accounting problems This international edition includes extracts from financial statements definitions of key terms and exam examples Unlike other textbooks the author provides analysis of why accountants do what they do and not just how With such a wealth of accounting models and diagrams intertwined with this analysis this book guides the reader through all the practicalities and concepts of financial accounting Additional online questions exercises and problems provide an opportunity to put this new found knowledge into practice along the way This book is an essential guide for students new to accountancy and an equally useful tool for more experienced students and researchers **Principles of Financial Accounting** Ian Gillespie,Richard Lewis,Kay Hamilton,2004 Providing a grounding in the main techniques and underlying concepts involved in the preparation and analysis of accounting statements and their application to various forms of business organization this title develops ideas progressively and is illustrated through worked examples *A Concepts-based Introduction to Financial Accounting* David L. Kolitz,2005 *Concepts-Based Introduction to Financial Accounting* David L. Kolitz,A. B. Quinn,Gavin McAllister,2009 Integrating the procedural and conceptual approaches of teaching an introductory accounting course this reference illustrates the concepts that underpin the application of accounting theory Utilizing the pedagogical philosophy of the concepts model this study influences the proper order of topics as well as the teaching methods being practiced Featuring financial extracts from listed companies and highlighting key definitions this resource also includes updated Generally Accepted Accounting Practice statements as well as detailed exercises and examples

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