

# Chapter 4: Balancing of accounts and preparation of a Trial Balance

#### 4.1

		Cap	rital		
			May-01	Bank	2,500
		8.0	er ke	*******	
May-01	Capital	2,500	May-12	K Gibson	76
May-09	C Bailey	250	May-32	D Ellis	370
May-10	H Spencer	150	May-31	C Mendez	87
			May-31	Balance c/d	2,367
		2,900			2,900
Jun-01	Balance b/d	2,367			
		C.	es Pa		
May-06	Sales	500	Musy-08	Rent	1.20
			May-15	Stationery	60
			May-19	Rent	1.20
		55000	May-31	Balance c/d	200
		500			500
Jun-01	Balarice b/d	200			
		- RM	and the		
May-08	Cash	120	May-31	Balance c/d	240
May-19	Cash	120			
		240			240
Jun-01	Balance b/d	2.40			-
		Statis	oneny		
May-15	Cash	60			
100000000000000000000000000000000000000	22202000	Purc	hases		
May-02	D Ellis	540	May-31	Balance c/d	1,082
May-02	C Mendez	87	2.5		
May-02	K Gibson	76			
May-18	D Ellis	1-45			
May-18	C Mendez	234			
		1,082			1,082
Jun-01	Balance b/d	1,082			
		Sa	les :		117
May-31	Balance c/d	1,496	May-04	C Bailey	430
			May-04	B Hughes	62
			May-04	H Spencer	176
			May-06	Cash	500
			May-25	C Bailey	90
			May-25	B Hughes	110
			May-25	H Spencer	128
		1,496			1,496
			Jun-01	Balance b/d	1,496

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John A. Tracy

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Accounting Workbook For Dummies Tage C. Tracy, 2022-09-07 Number nightmares in accounting No more The numbers are clear the need for accountants is not only strong but on the rise With job growth projected to increase by 7% over the next 10 years there s no time like the present to join this growing and profitable profession Accounting Workbook For Dummies 2nd Edition gives you the hands on instruction you need to understand complicated concepts through demonstration problems practice worksheets and spreadsheets Understand the role of accountants versus bookkeepers Develop knowledge to establish and maintain high quality accounting systems Dip your toes into accounting in the digital age Learn to properly interpret financial statements and reports Generate income statements balance sheets and cash flow statements Expand your knowledge on sources of business capital Learn how to improve profits and manage costs Understanding the intricacies of accounting has never been easier as in today s rapid fire global economy accountants have never been more important it s all in your hands with this plain English workbook

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