

The Accounting Work Sheet

Account Title	Trial Balance		Adjustments		Adjusted Trial Balance	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Cash	12,100					
Accounts receivable	1,350					
Supplies	250					
Equipment	15,500					
Accum. depreciation		7,500				
Accounts payable		1,200				
Salary payable		1,100				
Unearned revenue		1,500				
Capital		7,200				
Withdrawals	1,000					
Revenue		23,700				
Salary expense	12,000					
Supplies expense						
Depreciation expense						
Totals	42,200	42,200				

- a The company has earned revenue of \$1,700 which will be collected next Year.
- b Inventory of supplies at Year end totaled \$150.
- c Depreciation for the period was calculated as \$200.

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B Lingard



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