



POST-CLOSING TRIAL BALANCE

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TechKnow Consulting Post-Closing Trial Balance August 31, 20--		
ACCOUNT TITLE	DEBIT	CREDIT
Cash	4964.00	
Petty Cash	100.00	
Accounts Receivable—Oakdale School	150.00	
Accounts Receivable—Campus Internet Cafe	100.00	
Supplies	310.00	
Prepaid Insurance	1100.00	
Accounts Payable—Supply Depot		200.00
Accounts Payable—Thomas Supply Co.		50.00
Kim Park, Capital		6474.00
Totals	6724.00	6724.00

Diagram illustrating the steps for preparing a Post-Closing Trial Balance:

1. Heading
2. Account titles
3. Account balances
4. Single rule
5. Compare totals
6. Totals
7. Record totals
8. Double rule

1. Heading
2. Account titles
3. Account balances
4. Single rule
5. Compare totals
6. Totals
7. Record totals
8. Double rule

South Western Century 2accounting Answer Key

David Kirk



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