

## ***Balance Sheet Amounts***

**Cash - checking account**

**Accounts receivable**

**Inventory**

**Property, plant, equipment**

**Accounts payable**

**Loans payable**

**...and so on.**

## ***How to Verify the Amounts***

**Compare to the bank reconciliation**

**Compare to and review the aging of accounts receivable**

**Compare to and review the physical inventory records**

**Compare to and review the fixed asset records**

**Compare to and review the aging of accounts payable**

**Compare to the principal balance shown by the lender**

## Answer Guide For 11 Double Entry Keeping

**Robert Johnston (Teacher of Swords  
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