

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

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