

Trial Balance
December 31, 2005

Account Title	Debit	Credit
Cash	\$7,000	
Accounts Receivable	3,000	
Office Supplies	3,000	
Office Equipment	5,000	
Bank Loan		\$5,000
Accounts Payable		1,000
Common Stock		10,000
Consulting Revenue		7,000
Rent Expense	600	
Salaries Expense	2,500	
Supplies Used	1,200	
Utilities Expense	700	
Total	\$23,000	\$23,000

Keeping To Trial Balance Manuals

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Manual for Accountants. Canada. Volume I. Being the Questions Set by the Institute of Chartered Accountants, and the Answers Thereto, Forming a Text Book for Accountants, Book-keepers, and Business Men. The Answers to the Immediate Question Wilton C. Eddis,1899 **Manual of Accounting and Reporting for the Operating Services of the National Government** Henry Peter Seidemann,1926 *A Manual of Bookkeeping for Treasurers of Foreign Missions* Florence Hooper,1914 *Manual of Bookkeeping and Banking* Atwood Bond Meservey,1900
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