

g Entries and the Postclosing Trial Balance

Eli's Consulting Services
Postclosing Trial Balance
December 31, 2019

ACCOUNT NAME	DEBIT					CREDIT				
Cash	111	3	5	0	00					
Accounts Receivable	5	0	0	0	00					
Supplies	1	0	0	0	00					
Prepaid Rent	4	0	0	0	00					
Equipment	11	0	0	0	00					
Accumulated Depreciation—Equipment						1	8	3	00	
Accounts Payable						3	5	0	0	00
Trayton Eli, Capital						128	6	6	7	00
Totals	132	3	5	0	00	132	3	5	0	00

ADDING AND CORRECTING ERRORS

If the postclosing trial balance does not balance, there are errors in the accounting records. You must correct the errors before continuing. Refer to Chapter 3 for tips on how to find common errors. Also use the audit trail to trace data through the accounting records to find errors.

Interpreting the Financial Statements

The ninth and last step in the accounting cycle is interpreting the financial statements. Management needs timely and accurate financial information to operate the business successfully. To **interpret** the financial statements means to understand and explain the meaning and importance of information in accounting reports. Information in the financial statements answers to many questions:

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**John Ellis Price, Price John, M. David
Haddock, Michael Farina**



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Solutions Manual to Study Guide and Working Papers for College Accounting John Ellis Price, M. David Haddock, Horace R. Brock, 1999-04 *Glencoe Accounting: 1st Year Course, Chapter Reviews and Working Papers 14-28*
McGraw Hill, 1999-03-01 **Glencoe Accounting: Chapters 1-13, Working Papers** McGraw-Hill Education, 1999-03-01
Chapter Reviews **Cost Accounting** Horace R. Brock, Linda Herrington, 1998-03 Cost Accounting provides comprehensive coverage of cost accounting principles and techniques in short learning segments that make it easier for students to learn and understand the material In addition to a clear concise writing style carefully planned organization and numerous illustrations this new edition now offers an even more attractive design that enhances learning while maintaining student interest A spreadsheet applications disk can be packaged with the text Study Guide and Working Papers Chapters 1-13 for Use with College Accounting John Ellis Price, M. David Haddock, Horace R. Brock, 2005-12 Student Guide for Quickbooks Pro 2008 for Use with College Accounting John Ellis Price, Price John, M. David Haddock, Michael Farina, 2008-12 Includes instructions for students on using Quickbooks with the templates related to the end of chapter material *Catalog of Copyright Entries, Fourth Series* Library of Congress. Copyright Office, 1978 Catalogue of Title-entries of Books and Other Articles Entered in the Office of the Librarian of Congress, at Washington, Under the Copyright Law ... Wherein the Copyright Has Been Completed by the Deposit of Two Copies in the Office Library of Congress. Copyright Office, 1978
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