

Problem 7-6 Preparing a Trial Balance (textbook p. 186)

GENERAL LEDGER

ACCOUNT Cash in BankACCOUNT NO. 101

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20--						
Mar. 1	Balance	✓			1500000	
15		G1	400000		1900000	
31		G2		200000	1700000	

ACCOUNT Accounts Receivable—Valley AutoACCOUNT NO. 110

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20--						
Mar. 1	Balance	✓			200000	
12		G1		100000	100000	

ACCOUNT Detergent SuppliesACCOUNT NO. 120

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20--						
Mar. 1	Balance	✓			150000	
17		G1	50000		200000	

ACCOUNT Car Wash EquipmentACCOUNT NO. 135

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20--						
Mar. 1	Balance	✓			2000000	

ACCOUNT Accounts Payable—Allen Vacuum SystemsACCOUNT NO. 201

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20--						
Mar. 1	Balance	✓				100000
31		G2	50000		50000	

ACCOUNT Regina Delgado, CapitalACCOUNT NO. 301

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20--						
Mar. 1	Balance	✓				4000000

Problem 7-6 (continued)ACCOUNT Regina Delgado, WithdrawalsACCOUNT NO. 305

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20--						
Mar. 1	Balance	✓			200000	
31		G2	200000		400000	

ACCOUNT Income SummaryACCOUNT NO. 310

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT Wash RevenueACCOUNT NO. 401

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20--						
Mar. 1	Balance	✓				400000
31		G2		350000		750000

ACCOUNT Wax RevenueACCOUNT NO. 405

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20--						
Mar. 1	Balance	✓				50000
31		G2		80000		130000

ACCOUNT Interior Detailing RevenueACCOUNT NO. 410

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20--						
Mar. 1	Balance	✓				100000
31		G2		20000		120000

ACCOUNT Utilities ExpenseACCOUNT NO. 530

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20--						
Mar. 1	Balance	✓			600000	
15		G1	50000		650000	

Problem 7-6 (concluded)

[illegible]

Analyze: