

Name

Date

Class

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, Withdrawals*ACCOUNT NO. 305

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

ACCOUNT *Income Summary*ACCOUNT NO. 310

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT *Wash Revenue*ACCOUNT NO. 401

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

ACCOUNT *Wax Revenue*ACCOUNT NO. 405

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

ACCOUNT *Interior Detailing Revenue*ACCOUNT NO. 410

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

ACCOUNT *Utilities Expense*ACCOUNT NO. 530

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