

LESSON 6-1

Creating a Worksheet

PREPARING THE HEADING OF A WORK SHEET

TechKnow Consulting

1

Name of Company

Work Sheet

2

Name of Report

For Month Ended August 31, 20--

3

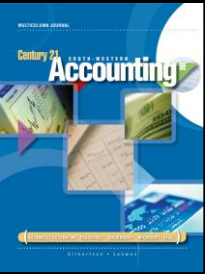
Date of Report

PREPARING A TRIAL BALANCE ON A WORK SHEET

TechKnow Consulting
Work Sheet
For Month Ended August 31, 2011

ACCOUNT TITLE	TRIAL BALANCE	
	DEBIT	CREDIT
1 Cash	496400	
2 Petty Cash	10000	
3 Accts. Rec.—Oakdale School	15000	
4 Accts. Rec.—Campus Internet Cafe	10000	
5 Supplies	102500	
6 Prepaid Insurance	120000	
7 Accts. Pay.—Supply Depot		20000
8 Accts. Pay.—Thomas Supply Co.		5000
9 Kim Park, Capital		500000
10 Kim Park, Drawing	62500	
11 Income Summary		
12 Sales		356500
13 Advertising Expense	21300	
14 Insurance Expense		
15 Miscellaneous Expense	2800	
16 Rent Expense	30000	
17 Supplies Expense		
18 Utilities Expense	11000	
19	<u>881500</u>	<u>881500</u>
20		

1. Write the general ledger account titles.
2. Write the general ledger debit account balances. Write the general ledger credit account balances.
3. Rule a single line across the two Trial Balance columns.
4. Add both the Trial Balance Debit and Credit columns.
5. Write each column's total below the single line.
6. Rule double lines across both Trial Balance columns.



TERMS REVIEW

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- fiscal period
- work sheet
- trial balance