

THE SPENCER COMPANY TRIAL BALANCE

WRKSHT

REF

ACCT #

ACCOUNTS

105 CASH
110 NOTES REC.
115 ACCTS REC
120 ALL. FOR DBTFL
125 ACCOUNTS
130 ENDING INV.
135 PREP. INS
136 INTEREST REC.
137 PREPAID INT.
140 FURN. & EQUIP
145 A/D
150 NOTES PAY
151 PPTY TAX PAY.
155 ACCTS PAY
160 BONDS PAY
165 COMMON STOCK
170 R/E
175 SALES
180 PURCHASES
185 SALES SALARY EXP
190 ADVERT.
195 TRAVELING
200 GEN. SALARIES
205 PHONE
210 RENT
215 TAXES
220 INTEREST
225 DEPR. EXP - F & E
230 BAD DEBTS EXP
235 INSURANCE EXP
245 INTEREST INC.

TOTALS

ASSETS

CASH
ACCOUNTS RECEIVABLE
PREPAID EXPENSES

INVENTORY
OTHER ASSETS

TOTAL ASSETS

LIABILITIES

ACCOUNTS PAYABLE
NOTES PAYABLE
LONG TERM NOTES PAY

TOTAL LIABILITIES

SHAREHOLDERS EQUITY

COMMON STOCK
R/E
NET INCOME

TOTAL S/E

TOTAL LIABS AND S/E

Sheet1

December 31, 1978

TRIAL BALANCE	DEBITS	CREDITS	ADJ. T/B	DATE -----
1,200			1,200	
1,000,000			10,000	12/31
41,000			41,000	
			0	
-2,000	(b)	1,000	-3,000	
36,000			36,000	
900	(c)	360	540	
(d)	800		800	12/31
(e)	500		500	
67,000			67,000	
-12,000	(a)	6,700	-18,700	
-20,000			-20,000	
	(f)	6,000	-6,000	
-13,500			-13,500	12/31
-30,000			-30,000	
-50,000			-50,000	
-14,200			-14,200	
-400,000			-400,000	
320,000			320,000	
20,000			20,000	
2,200			2,200	
8,000			8,000	
19,000			19,000	
600			600	
4,800			4,800	
3,300 (d)	6,000		9,300	
1,700	(e)	500	1,200	
(a)	6,700		6,700	
(b)	1,000		1,000	
(c)	360		360	
	(d)	800	-800	
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\$984000	\$15360	\$15360	-\$6000	
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THE SPENCER COMPANY
BALANCE SHEET
AT 12/31/83

1,200
51,800
10,000

Sheet1

2,000
200

65,200
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1,000
20,000
3,000

24,000

2,000
40,000
10,000

52,000

76,000
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THE SPENCER COMPANY JOURNAL ENTRIES

December 31, 1978

ACCOUNT NAME	ACCT #	REF.	DEBIT	CREDIT
<hr/>				
(a)				
DEPRECIATION	145 W/P'S		6700	
A/D - FURN.	225			6700
(TO ACCRUE DEPR. EXP. FOR 1983)				
(b)				
BAD DEBT EXP	111 AR1.1		1000	
A/R	333			1000
(TO WRITE OFF DOUBTFUL ACCOUNTS)				
(c)				
NEXT ENTRY	222 AP1.1		360	
NEXT ENTRY				360

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NAME	KEYSTROKES
\P	/XMPRTOPTS~
\B	{GOTO}BALSHT~
\I	{GOTO}INCSTMT~
\M	{GOTO}MACROS~

T/B	B/S	I/S
PRINT TRIAL BALANCE	PRINT BALANCE SHEET	PRINT INCOME STATEMENT

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MACROS

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DESCRIPTION

BRING UP PRINTING MENU

GOTO BALANCE SHEET

GOTO INCOME STATEMENT

GOTO MACRO AREA

JE'S

PRINT JOURNAL ENTRIES

RETURN

RETURN TO 123