

# Company Name

## Trial Balance as at (date)

|   | Debit       | Credit      |
|---|-------------|-------------|
| Current Account                               | 37,860.47   |             |
| Debtors                                       | 3,240.00    |             |
| Stock Asset                                   | 8,411.93    |             |
| Accumulated Depreciation                      |             | 399.96      |
| Furniture and Equipment                       | 2,750.00    |             |
| Creditors                                     |             | 11,523.54   |
| Visa Credit Card                              |             | 2,077.60    |
| VAT Control                                   |             | 1,590.01    |
| Opening Balance Equity                        |             | 9,481.01    |
| Owner's Equity:Owner's Equity - Contributions |             | 5,500.00    |
| Retained Earnings                             |             | 15,782.53   |
| Sales   |             | 17,244.91   |
| Sales of Product Income                       |             | 8,747.45    |
| Services                                      |             | 1,200.00    |
| Cost of sales                                 | 4,375.00    |             |
| Depreciation Expense                          | 233.31      |             |
| Dues and Subscriptions                        | 325.00      |             |
| Insurance Expense-General Liability Insurance | 3,500.00    |             |
| Interest expense                              | 1,140.00    |             |
| Office Expenses                               | 675.23      |             |
| Rent Expense                                  | 8,755.20    |             |
| Utilities:Utilities - Electric & Gas          | 2,045.42    |             |
| Utilities:Utilities - Water                   | 235.45      |             |
| Wages   | 8,753.21    |             |
| TOTAL   | € 73,547.01 | € 73,547.01 |

# Sample Trial Balance

**Stephen L. Nelson, Loredana Stroup**

A red circular graphic with a gradient, appearing as a stylized arrow or a partial circle, located to the right of the authors' names.

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