



POST-CLOSING TRIAL BALANCE

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TechKnow Consulting Post-Closing Trial Balance August 31, 20--		
ACCOUNT TITLE	DEBIT	CREDIT
Cash	4964.00	
Petty Cash	100.00	
Accounts Receivable—Oakdale School	150.00	
Accounts Receivable—Campus Internet Cafe	100.00	
Supplies	310.00	
Prepaid Insurance	1100.00	
Accounts Payable—Supply Depot		200.00
Accounts Payable—Thomas Supply Co.		50.00
Kim Park, Capital		6474.00
Totals	6724.00	6724.00

1. Heading
2. Account titles
3. Account balances
4. Single rule
5. Compare totals
6. Totals
7. Record totals
8. Double rule

South Western Accoutning Answers

BM King



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Accounting for Risk, Hedging and Complex Contracts A. Rashad Abdel-Khalik,2013-10-08 With the exponential growth in financial derivatives accounting standards setters have had to keep pace and devise new ways of accounting for transactions involving these instruments especially hedging activities Accounting for Risk Hedging and Complex Contracts addresses the essential elements of these developments exploring accounting as related to today s most relevant topics risk hedging insurance reinsurance and more The book begins by providing a basic foundation by discussing the concepts of risk risk types and measurement and risk management It then introduces readers to the nature and valuation of free standing options swaps forward and futures as well as of embedded derivatives Discussion and illustrations of the cash flow hedge and fair value hedge accounting treatments are offered in both single currency and multiple currency environments including hedging net investment in foreign operations The final chapter is devoted to the disclosure of financial instruments and hedging activities The combination of these topics makes the book a must have resource and reference in the field With discussions of the basic tools and instruments examinations of the related accounting and case studies to help students apply their knowledge this book is an essential self contained source for upper level undergraduate and masters accounting students looking develop an understanding of accounting for today s financial realities **The Southwestern Reporter**

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