

g Entries and the Postclosing Trial Balance

**Eli's Consulting Services**  
**Postclosing Trial Balance**  
**December 31, 2019**

ACCOUNT NAME	DEBIT					CREDIT				
Cash	111	3	5	0	00					
Accounts Receivable	5	0	0	0	00					
Supplies	1	0	0	0	00					
Prepaid Rent	4	0	0	0	00					
Equipment	11	0	0	0	00					
Accumulated Depreciation—Equipment						1	8	3	00	
Accounts Payable						3	5	0	0	00
Trayton Eli, Capital						128	6	6	7	00
Totals	132	3	5	0	00	132	3	5	0	00

## ADDING AND CORRECTING ERRORS

If the postclosing trial balance does not balance, there are errors in the accounting records. To correct the errors before continuing, refer to Chapter 3 for tips on how to find common errors. Also use the audit trail to trace data through the accounting records to find errors.

## Interpreting the Financial Statements

The ninth and last step in the accounting cycle is interpreting the financial statements. Management needs timely and accurate financial information to operate the business successfully. To **interpret** the financial statements means to understand and explain the meaning and importance of information in accounting reports. Information in the financial statements answers to many questions:

# Teacher Edition McGraw Hill Accounting Mini Practice Set 1

**John Ellis Price, M. David  
Haddock, Horace R. Brock**



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