



# POST-CLOSING TRIAL BALANCE

page 216

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|--|---------|---------|
| 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 Accounting Workbook Answers

**Paul D. Kimmel, Jerry J.  
Weygandt, Donald E. Kieso**



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## **Table of Contents South Western Accounting Workbook Answers**

1. Understanding the eBook South Western Accounting Workbook Answers
  - The Rise of Digital Reading South Western Accounting Workbook Answers
  - Advantages of eBooks Over Traditional Books
2. Identifying South Western Accounting Workbook Answers
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an South Western Accounting Workbook Answers
  - User-Friendly Interface
4. Exploring eBook Recommendations from South Western Accounting Workbook Answers
  - Personalized Recommendations
  - South Western Accounting Workbook Answers User Reviews and Ratings
  - South Western Accounting Workbook Answers and Bestseller Lists

5. Accessing South Western Accounting Workbook Answers Free and Paid eBooks
  - South Western Accounting Workbook Answers Public Domain eBooks
  - South Western Accounting Workbook Answers eBook Subscription Services
  - South Western Accounting Workbook Answers Budget-Friendly Options
6. Navigating South Western Accounting Workbook Answers eBook Formats
  - ePub, PDF, MOBI, and More
  - South Western Accounting Workbook Answers Compatibility with Devices
  - South Western Accounting Workbook Answers Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of South Western Accounting Workbook Answers
  - Highlighting and Note-Taking South Western Accounting Workbook Answers
  - Interactive Elements South Western Accounting Workbook Answers
8. Staying Engaged with South Western Accounting Workbook Answers
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers South Western Accounting Workbook Answers
9. Balancing eBooks and Physical Books South Western Accounting Workbook Answers
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection South Western Accounting Workbook Answers
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine South Western Accounting Workbook Answers
  - Setting Reading Goals South Western Accounting Workbook Answers
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of South Western Accounting Workbook Answers
  - Fact-Checking eBook Content of South Western Accounting Workbook Answers
  - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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