

Kindom of bahrain ACC213 Name:

Ministry of education Practice one Student no :.....

Ahmed alomran school Class no:.....

The following trial Balance of Naser Trading company for the period ended at 31dec2006

Trial balance

As at 31 Dec 2006

Account title	Debit	credit
Cash	47425	
Eguipment	47790	
Land	19250	
Accunts payable		22590
capital		85875
Drawing	735	
Service revenue		25820
Wages expense	11085	
Telephone expense	8000	
total	134285	134285

Required :

Prepare the closing entrie

Closing entries :

[illegible]

