

# Trial Balance

## Jai Carey 45188416 Boston Accounting Services

As at 31 October 2021

ACCOUNT CODE	ACCOUNT	ACCOUNT TYPE	DEBIT	CREDIT
100	Accounting Revenue	Revenue		4,000
101	Taxation Services Revenue	Revenue		10,500
102	Audit Services Revenue	Revenue		18,500
103	General Consulting Revenue	Revenue		8,650
200	Depreciation expense	Expense	300	
201	Entertainment expense	Expense	890	
202	Insurance expense	Expense	550	
203	Interest expense	Expense	100	
204	Rent expense	Expense	1,700	
206	Supplies expense	Expense	200	
207	Travel expense	Expense	1,000	
208	Utilities expense	Expense	620	
209	Staff cost/expense	Expense	21,000	
600	Business Cheque Account	Bank	50,200	
610	Accounts Receivable	Current Asset	22,150	
620	Prepaid Insurance	Current Asset	6,050	
630	Supplies	Current Asset	800	
700	Furniture and Fittings	Non-current Asset	5,200	
701	Accumulated depreciation – Furniture and Fittings	Non-current Asset		50
710	Computer Equipment	Non-current Asset	5,000	
711	Accumulated depreciation – Computer Equipment	Non-current Asset		250
800	Accounts Payable	Current Liability		7,090
810	Accrued expenses	Current Liability		620
815	Revenue received in advance	Current Liability		5,000
825	Interest payable	Current Liability		100
830	Staff costs payable	Current Liability		21,000
850	Bank Loan	Non-current Liability		20,000
900	Capital Contributed	Equity		20,000
<b>Total</b>			<b>115,760</b>	<b>115,760</b>