

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

ACCOUNT NAME	DEBIT			CREDIT		
Cash	111	3	50			
Accounts Receivable		5	00			
Supplies		1	00			
Prepaid Rent		4	00			
Equipment		11	00			
Accumulated Depreciation—Equipment					1	83
Accounts Payable					3	50
Trayton Eli, Capital					128	667
<b>Totals</b>	<b>132</b>	<b>3</b>	<b>50</b>		<b>132</b>	<b>350</b>

## FINDING AND CORRECTING ERRORS

If the postclosing trial balance does not balance, there are errors in the accounting records. You must 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:

# Accounting 12th Edition Mini Practice Set Answers

**Rose Army**



## Accounting 12th Edition Mini Practice Set Answers:

**Financial Accounting, Print and Interactive E-Text** John Hoggett, John Medlin, Keryn Chalmers, Claire Beattie, Andreas Hellmann, Jodie Maxfield, 2023-09-15 A benchmark Financial Accounting text over the past 30 years Hoggett's Financial Accounting has been refreshed in this twelfth edition A must have for students who want to succeed in their unit and leave with a rich foundation of technical knowledge for their future study and accounting career the text focuses on accounting from the perspective of a financial statement preparer With two versions being published Hoggett's Financial Accounting can be used for either the typical one semester course or Hoggett's Accounting with six additional introductory management accounting chapters can extend to two semesters The eBook edition of Financial Accounting 12th Edition features a range of instructional media content designed to provide students with an interactive and engaging learning experience This unique resource can also form the basis of a blended learning solution for lecturers

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