

Preparing Financial Statements

Mark's Repair Shop Balance Sheet September 30, 20__

Step 1
Statement Headings

Step 2
List Assets

Assets

Cash	\$6 500
Accounts Receivable	8 100
Supplies	500
Parts Inventory	4 000
Equipment	25 500
Building and Land	<u>175 000</u>

Total Assets \$ 219 600

Liabilities

Accounts Payable	7 350
Bank Loan	11 050
Mortgage Payable	<u>110 000</u>
Total Liabilities \$	128 400

Step 3
List Liabilities

Owner's Equity

Mark Bianchet, Equity	<u>\$ 91 200</u>
Total Liabilities and Owner's Equity	<u>219 600</u>

Step 4
Calculate Owner's Equity

Step 5
Put It All Together

Balance-sheet Conventions

Balance Sheet Style:

- * No abbreviations
- * No corrections or changes on sheet
- * Line up figures and dollar signs
- * Underline totals and double underline final totals

Ppc Guide To Preparing Financial Statements

KJ Lindholm-Leary



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