						אם כ י				
					DATE_					
	TRIAL BALANCE	ALANCE	ADJUSTMENTS	MENTS	ADJUSTE BAL/	ADJUSTED TRIAL BALANCE	INCOME STATEMENT	TATEMENT	BALANCE SHEET	SHEET
	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
CASH										
ACCOUNTS RECEIVABLE										
UNEXPIRED INSURANCE										
OFFICE SUPPLIES										
OFFICE EQUIPMENT										
ACCUMULATED DEPRECIATION: OFFICE EQUIPMENT										
NOTES PAYABLE										
ACCOUNTS PAYABLE										
UNEARNED COMMISSIONS										
CAPITAL										
DRAWING										
FEESEARNED										
ADVERTISING EXPENSE										
RENT EXPENSE										
SALARIES EXPENSE										
TELEPHONE EXPENSE										
INSURANCE EXPENSE										
OFFICE SUPPLIES EXPENSE										
DEPRECIATION EXPENSE: OFFICE EQUIPMENT										
COMMISSIONS EARNED										
INTEREST EXPENSE										
INTEREST PAYABLE										
SALARIES PAYABLE										
FEES RECEIVABLE										
NET INCOME										