

Prob. 2–6A

1.

**YIN & YANG VIDEO
Unadjusted Trial Balance
January 31, 2010**

	<u>Debit Balances</u>	<u>Credit Balances</u>
Cash	6,750*	
Accounts Receivable	15,300	
Supplies	2,250	
Prepaid Insurance	1,710	
Equipment.....	54,000	
Notes Payable.....		18,000
Accounts Payable		5,580
Chea Wynn, Capital.....		32,400
Chea Wynn, Drawing.....	13,500	
Fees Earned.....		178,020
Wages Expense.....	102,000	
Rent Expense	20,850	
Advertising Expense.....	9,450	
Gas, Electricity, and Water Expense	5,670	
Miscellaneous Expense.....	2,520	
	<u>234,000</u>	<u>234,000</u>

*\$6,250 – \$5,000 (a) + \$5,500 (b)

- 2. No.** The trial balance indicates only that the debits and credits are equal. Any errors that have the same effect on debits and credits will not affect the balancing of the trial balance.