

T-Account Worksheet

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Use this worksheet to prepare a trial balance / T-account analysis. Enter debits and credits; ending balances may be completed as needed.

ASSETS

Cash	Debit (Inc.)	Credit (Dec.)	End Bal.
Marketable Securities	Debit (Inc.)	Credit (Dec.)	End Bal.
Receivables	Debit (Inc.)	Credit (Dec.)	End Bal.
Inventory	Debit (Inc.)	Credit (Dec.)	End Bal.
Prepaid Expenses	Debit (Inc.)	Credit (Dec.)	End Bal.
Property & Equipment	Debit (Inc.)	Credit (Dec.)	End Bal.
Other Assets	Debit (Inc.)	Credit (Dec.)	End Bal.

STOCKHOLDERS' EQUITY

Contributed Capital	Debit (Dec.)	Credit (Inc.)	End Bal.
Retained Earnings	Debit (Dec.)	Credit (Inc.)	End Bal.
Dividends Declared	Debit (Inc.)	Credit (Dec.)	End Bal.

ADDITIONAL ACCOUNTS / NOTES

LIABILITIES

Notes Payable	Debit (Dec.)	Credit (Inc.)	End Bal.
Accounts Payable	Debit (Dec.)	Credit (Inc.)	End Bal.
Accrued Expenses Payable	Debit (Dec.)	Credit (Inc.)	End Bal.
Dividends Payable	Debit (Dec.)	Credit (Inc.)	End Bal.
Income Taxes Payable	Debit (Dec.)	Credit (Inc.)	End Bal.
Deferred Income	Debit (Dec.)	Credit (Inc.)	End Bal.
Deferred Income Taxes	Debit (Dec.)	Credit (Inc.)	End Bal.

REVENUES

Restaurant Sales Revenue	Debit (Dec.)	Credit (Inc.)	End Bal.
Franchise Related Income	Debit (Dec.)	Credit (Inc.)	End Bal.

EXPENSES

Cost of Food & Paper Products	Debit (Inc.)	Credit (Dec.)	End Bal.
Wages Expense	Debit (Inc.)	Credit (Dec.)	End Bal.
Utilities Expense	Debit (Inc.)	Credit (Dec.)	End Bal.
Repair Expense	Debit (Inc.)	Credit (Dec.)	End Bal.