

勘定科目	期首試算表		決算整理前試算表		決算整理後試算表		期首試算表	
	借方	貸方	借方	貸方	借方	貸方	借方	貸方
現金	¥246,000		¥134,000		¥134,000		¥134,000	
売掛金	¥60,000		¥133,000		¥133,000		¥133,000	
繰越商品	¥32,000		¥32,000		¥52,000		¥52,000	
備品	¥250,000		¥350,000		¥350,000		¥350,000	
前払保険料	¥3,000				¥3,000		¥3,000	
買掛金		¥46,000		¥96,000		¥96,000		¥96,000
未払家賃		¥15,000				¥15,000		¥15,000
貸倒引当金		¥3,000		¥1,000		¥6,650		¥6,650
減価償却累計額		¥27,000		¥27,000		¥81,000		¥81,000
資本金		¥350,000		¥350,000		¥350,000		¥350,000
利益準備金		¥87,500		¥87,500		¥87,500		¥87,500
繰越利益剰余金		¥62,500		¥27,500		¥27,500		¥35,850
売上				¥520,000		¥520,000		
仕入			¥370,000		¥350,000			
給料			¥30,000		¥30,000			
保険料			¥15,000		¥12,000			
支払家賃			¥45,000		¥60,000			
貸倒引当金繰入					¥5,650			
減価償却費					¥54,000			
小計	¥591,000	¥591,000	¥1,109,000	¥1,109,000	¥1,183,650	¥1,183,650	¥672,000	¥672,000