



THE

AMERICAN

ASSOCIATION

OF

PHYSICIAN ASSISTANTS

1975

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1. The first part of the document discusses the importance of maintaining accurate records of all transactions. This is essential for ensuring the integrity of the financial statements and for providing a clear audit trail.

2. The second part of the document outlines the procedures for recording transactions in the general ledger.

3. The third part of the document describes the process of reconciling the bank statements with the company's records. This involves comparing the bank's records with the company's records to identify any discrepancies and determine the cause of the differences.

4. The fourth part of the document discusses the importance of reviewing the financial statements regularly to ensure that they are accurate and up-to-date. This involves comparing the actual results with the budgeted amounts and identifying any variances.

Account	Debit	Credit
Accounts Receivable	1000	
Accounts Payable		500
Inventory	200	
Fixed Assets	300	
Equity		1000

Account	Debit	Credit
Accounts Receivable	1000	
Accounts Payable		500
Inventory	200	
Fixed Assets	300	
Equity		1000













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1998

1999



1998











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