	TRIAL BALANCE		ADJUSTMENTS		ADJUSTED TRIAL BAL		INCOME STATEMENT		BALANCE SHEET	
ACCOUNT NAME	DEBIT A+ Draw + E	CREDIT Accum Depre+ L+ C+R	DEBIT	CREDIT	DEBIT A+Draw+E	CREDIT Accum Depre+L+C+R	DEBIT E	CREDIT R	DEBIT A+Draw	CREDIT Accum Depre+L+C
							-			
			-		-	-	+			
	Step 1		Step 2		Step 3		Step 4, 5, 6		ļ	
	In the Account Name column,		Enter the adjustments,		Carry amounts across from the		Step 4, 5, 6			
list the account			labelling each adjustment		Trial Balance columns plus or		From the top of the Adjusted Trial Balance columns,			
	balances. Enter the account		as (a), (b), and so on.		minus any amounts appearing		go down line by line carrying each amount over to			
	balances in the Trial Bal		Total and rule the columns.		in the Adjustments column.		the Income Statement or Balance Sheet columns.			
	columns. Total and rule the				Total and rule the columns.		Step 5			
	columns.				Write Net Income or Net Loss in the Account Name					
							column and the amount in the appropriate Income			
							Statement of	olumn. Total and		
								Step 6		
								Enter the net income or loss amount in the appropiate		
							Balance Sheet column. Total, balance and rule the			
		1	1	1	1		columns.	1	1	1