

(3) Prepare a trial balance of the general ledger accounts as of September 30. Enter all the titles and account numbers, even those accounts with no ending balances. Enter the September 30 balances in the first two columns of the 10-column work sheet and verify the equality of debits and credits.

(4) Prepare a schedule of accounts receivable and a schedule of accounts payable as of September 30. Use separate sheets of two-column paper using the far right column for your amounts. Enter the names and account numbers of customers and suppliers with balances. After preparing the schedules, verify them accordingly.

(5) **OPTIONAL:** Consult your instructor. Prepare a monthly statement for each customer with a debit balance, using the monthly statements provided on pages 67-73 of the Forms booklet. Place the statements in the general file behind guide File No. 5—Outgoing Papers.

#### **OPTIONAL REPORT OF OUTGOING PAPERS**

Prepare a report of the outgoing papers in the general file behind guide File No. 5 and submit it, together with the outgoing papers, to your instructor for approval (Form 67).