

# GOVERNMENT ACCOUNTING PROTOTYPE

## APPENDIX

## DESCRIPTION

- 1 CHART OF GENERAL LEDGER ACCOUNTS
- 2 GLOSSARY

### TEST DATA (YEAR 1)

- A JOURNAL ENTRIES
- B PRE-CLOSING TRIAL BALANCE
- B-1 INCOME / INCOME & EXPENSE STATEMENT
- RETAINED EARNINGS / RETAINED INCOME & EXPENSE STATEMENT
- B-2 BALANCE SHEET
- B-3 INTEGRATED BUDGET REPORT & BALANCE SHEET
- C YEAR-END CLOSING ENTRIES
- D POST-CLOSING TRIAL BALANCE

### TEST DATA (YEAR 2)

- E ADJUSTING ENTRIES
- F OPENING TRIAL BALANCE (AND FINANCIAL STATEMENTS)