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1      IDENTIFICATION DIVISION.
2      PROGRAM-ID. TRIAL-BALANCE.
3      ENVIRONMENT DIVISION.
4      CONFIGURATION SECTION.
5      SOURCE-COMPUTER.
6      OBJECT-COMPUTER.
7      INPUT-OUTPUT SECTION.
8      FILE-CONTROL.
9          SELECT LEDGER-FILE ASSIGN TO DISK
10         ORGANIZATION IS LINE SEQUENTIAL.
11     DATA DIVISION.
12     FILE SECTION.
13     FD  LEDGER-FILE
14         LABEL RECORDS ARE STANDARD
15         VALUE OF FILE-ID IS "LEDGER.TXT"
16         DATA RECORD IS LEDGER-REC.
17     01  LEDGER-REC.
18         02 AC-NAME          PIC X(20).
19         02 DEBIT-TOTAL     PIC 9(10)V99.
20         02 CREDIT-TOTAL   PIC 9(10)V99.
21     WORKING-STORAGE SECTION.
22     01  SHOW-REC.
23         02 FILLER          PIC X.
24         02 E-AC-NAME      PIC X(20).
25         02 FILLER          PIC X.
26         02 E-DEBIT-TOTAL  PIC Z(9)9.99.
27         02 FILLER          PIC XX.
28         02 E-CREDIT-TOTAL PIC Z(9)9.99.
29     PROCEDURE DIVISION.
30     START-PARA.
31         OPEN INPUT LEDGER-FILE.
32         DISPLAY "-----".
33         DISPLAY "          TRIAL BALANCE".
34         DISPLAY "-----".
35         DISPLAY " A/C NAME          DR-BALANCE      CR-BALANCE".
36         DISPLAY "=====".
37     READ-LEDGER.
38         READ LEDGER-FILE RECORD AT END GO TO CLOSE-PARA.
39         IF DEBIT-TOTAL > CREDIT-TOTAL
40             COMPUTE DEBIT-TOTAL = DEBIT-TOTAL - CREDIT-TOTAL
41             MOVE 0 TO CREDIT-TOTAL
42         ELSE
43             COMPUTE CREDIT-TOTAL = CREDIT-TOTAL - DEBIT-TOTAL
44             MOVE 0 TO DEBIT-TOTAL.
45         MOVE AC-NAME TO E-AC-NAME.
46         MOVE DEBIT-TOTAL TO E-DEBIT-TOTAL.
47         MOVE CREDIT-TOTAL TO E-CREDIT-TOTAL.
48         DISPLAY SHOW-REC.
49         GO TO READ-LEDGER.
50     CLOSE-PARA.
51         DISPLAY "=====".
52         CLOSE LEDGER-FILE.
53         STOP RUN.

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No errors or warnings

Data area size = 680

Code area size = 290