

Double-Entry Accounting Examples

Balance Sheet Accounts

Account	Debit	Credit
Assets (Cash)	\$500.00	
Assets (Cash)		\$300.00
Vendor Payable		\$450.00
Assets (Inventory)	\$450.00	

Income Statement Accounts

Account	Debit	Credit
Revenue (Sales)		\$500.00
Expenses (Utilities)	\$300.00	

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J Ma



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