

Date	Description	Debit	Credit	Balance
	Cash			
	Accounts Receivable			
	Inventory			
	Prepaid Expenses			
	Equipment			
	Accounts Payable			
	Accumulated Depreciation			
	Common Stock			
	Retained Earnings			
	Sales			
	Cost of Sales			
	Salaries Expense			
	Rent Expense			
	Utilities Expense			
	Depreciation Expense			
	Income Tax Expense			
	Dividends			
	Interest Expense			
	Interest Income			
	Gain on Sale			
	Loss on Sale			
	Total			