

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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M Lipman

A red circular graphic with a gradient, appearing as a semi-circle or a partial circle, located to the right of the 'M Lipman' text.

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, *Financial Accounting in an Economic Context* Jamie Pratt, 2010-10-18 Grounded in financial statements Financial Accounting allows accountants to see not only the impact of financial transactions in financial statements but also the impact of transactions on overall business decisions The eighth edition offers new elements designed to sharpen Pratt s economic decision making foundation with a more timely real world focus Up to date expanded and detailed IFRS coverage is now included The SEC 2014 roadmap is explored in all chapters Comprehensive coverage of real world financial crisis issues is presented Accountants will also find more discussions on the increasing role of management s assessment of internal controls over financial reporting

The Elements of Accounting Geoffrey Whittington, 1992-03-19 Assuming no previous knowledge or experience in accounting this concise introduction to the content and structure of accounting statements and the double entry system emphasizes fundamental principles rather than detailed practical procedures

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