

Account	Balance	Debit	Credit	Balance
101 Cash	100.00			100.00
102 Accounts Receivable	200.00			200.00
103 Inventory	300.00			300.00
104 Prepaid Insurance	100.00			100.00
105 Property, Plant, and Equipment	500.00			500.00
106 Accumulated Depreciation				
201 Accounts Payable			100.00	
202 Accrued Expenses			50.00	
203 Unearned Revenue			150.00	
301 Common Stock			1000.00	
302 Retained Earnings			100.00	
401 Sales		1000.00		
402 Cost of Sales		300.00		
403 Selling Expenses		50.00		
404 Administrative Expenses		50.00		
405 Depreciation Expense		50.00		
406 Insurance Expense		100.00		
407 Interest Expense		50.00		
408 Income Tax Expense		50.00		
409 Dividends		100.00		
501 Net Income			100.00	
502 Retained Earnings			100.00	
503 Dividends		100.00		
504 Retained Earnings			100.00	
505 Dividends		100.00		
506 Retained Earnings			100.00	
507 Dividends		100.00		
508 Retained Earnings			100.00	
509 Dividends		100.00		
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528 Retained Earnings			100.00	
529 Dividends		100.00		
530 Retained Earnings			100.00	
531 Dividends		100.00		
532 Retained Earnings			100.00	
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540 Retained Earnings			100.00	
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581 Dividends		100.00		
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