

**Year of** \_\_\_\_\_

| <b>Account Title</b>     | <b>Debit</b> | <b>Credit</b> |
|--------------------------|--------------|---------------|
| Cash                     |              |               |
| Inventory                |              |               |
| Accounts Receivable      |              |               |
| Doubtful Accounts        |              |               |
| Prepaid Insurance        |              |               |
| Prepaid Rent             |              |               |
| Equipment                |              |               |
| Accumulated Depreciation |              |               |
| Machinery                |              |               |
| Accumulated Depreciation |              |               |
| Accounts Payable         |              |               |
| Accrued Expenses         |              |               |
| Unearned Revenue         |              |               |
| Loans Payable            |              |               |
| Common Stock             |              |               |
| Retained Earnings        |              |               |
| Revenue                  |              |               |
| Cost of Sales            |              |               |
| Salaries Expense         |              |               |
| Utilities Expense        |              |               |
| Interest Expense         |              |               |
| <b>Total</b>             |              |               |