

Financial Statement Order-Trading-Perpetual Inventory System

Assets:		Liabilities:	
Cash		Notes Payable	
Bank		Accounts Payable	
Notes Receivable		Unearned	
Accounts Receivable		Bank Loan	
Allowance for Bad Debts		Salaries Payable etc.	
Any Receivable			
Merchandise			
Supplies		Owner's Equity:	
Prepays		Capital	
Land		Drawing	
Building			
Accumulated Depreciation-Building		Revenue:	
Machine		Sales	
Accumulated Depreciation-Machine		Sales Return and Allowance	
Equipment		Sales Discount	
Accumulated Depreciation-Equipment		Commission Income	
Furniture		Fee Income etc	
Accumulated Depreciation-Furniture			
Fixture		Expenses:	
Accumulated Depreciation-Fixture		Cost of Goods Sold	
		Frieght Expense	
		Salaries Expense	
		Rent Expense	

Financial Statement Order-Trading-Periodic Inventory System

Assets:		Liabilities:	
Cash		Notes Payable	
Bank		Accounts Payable	
Notes Receivable		Unearned	
Accounts Receivable		Bank Loan	
Allowance for Bad Debts		Salaries Payable etc.	
Any Receivable			
Merchandise			
Supplies		Owner's Equity:	
Prepays		Capital	
Land		Drawing	
Building			
Accumulated Depreciation-Building		Revenue:	
Machine		Sales	
Accumulated Depreciation-Machine		Sales Return and Allowance	
Equipment		Sales Discount	
Accumulated Depreciation-Equipment		Commission Income	
Furniture		Fee Income etc	
Accumulated Depreciation-Furniture			
Fixture		Expenses:	
Accumulated Depreciation-Fixture		Purchases	
		Purchase Return and Allowance	
		Purchase Discount	
		Necessary Payments	
		Frieght Expense	
		Salaries Expense	
		Rent Expense	

