MANAGEMENT OF ACCOUNTING

Account ID	Account Name	Account Type	Opening Balance	Debits	Credits	Closing Balance
1	Çash	Asset	\$10,000	\$5,000	\$3,000	\$12,000
2	Accounts Receivable	Asset	\$5,000	\$2,000	\$1,500	\$5,500
3.	Inventory	Asset	\$20,000	\$8,000	\$6,500	\$21,500
4	Accounts Payable	Liability	\$7,000	\$3,000	\$1,500	\$8,500
5	Long-Term Debt	Liability	\$50,000	\$4,000	\$6,000	\$48,000
6	Common Stock	Equity	\$100,000		0.00	\$100,000
7	Retained Earnings	Equity	\$25,000	\$2,500	\$3,000	\$23,500
8	Sales Revenue	Revenue	1.14	124	\$15,000	334
9	Cost of Goods Sold	Expense		\$9,500		734
10	Rent Expense	Expense	+	\$1,000	4 3	(+

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Tobias Bleicker

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