

Double Entry Accounting

Cash Purchase of Equipment

Account	Debit	Credit
Cash	--	\$250,000
Equipment	\$250,000	--

Credit Purchase of Inventory

Account	Debit	Credit
Inventory	\$50,000	--
Accounts Payable	--	\$50,000

Credit Sale to Customer

Account	Debit	Credit
Accounts Receivable	\$20,000	--
Cash	--	\$20,000

Equity Issuance for Cash

Account	Debit	Credit
Cash	\$1,000,000	--
Common Stock	--	\$1,000,000

Accounting Manual On Double Entry System

Marco Cascella

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