

Normal Balances of Accounts Chart

For reference, the chart below sets out the type, side of the accounting equation (AE), and the normal balance of some typical accounts found within a small business bookkeeping system.

Account	Type	AE	Normal
Bank checking account	Asset	Left	Debit
Bank savings account	Asset	Left	Debit
Online savings account	Asset	Left	Debit
Petty cash account	Asset	Left	Debit
Paypal account	Asset	Left	Debit
Accounts receivable	Asset	Left	Debit
Allowance for doubtful debts	Contra asset	Left	Credit
Inventory	Asset	Left	Debit
Prepayments	Asset	Left	Debit
Property	Asset	Left	Debit
Property Depreciation	Contra asset	Left	Credit
Plant	Asset	Left	Debit
Plant depreciation	Contra asset	Left	Credit
Equipment	Asset	Left	Debit
Equipment depreciation	Contra asset	Left	Credit
Accounts payable	Liability	Right	Credit
Payroll payable	Liability	Right	Credit
Interest payable	Liability	Right	Credit
Accrued expenses	Liability	Right	Credit
Unearned revenue	Liability	Right	Credit
Sales Tax payable	Liability	Right	Credit
Purchase Tax payable	Liability	Right	Credit
Payroll tax payable	Liability	Right	Credit
Income tax payable	Liability	Right	Credit

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Study Guide to Accompany Financial Accounting, Tools for Business Decision-Making, Fourth Canadian Edition Gerry Dupont, Cecilia M. Fewox, 2009-02 *Fundamental Accounting Principles* WILD, 2017-09-11 *Fundamental Accounting Principles* [Study Guide to Accompany Weygandt Financial and Managerial Accounting, Volume 1](#) Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2012-02-21 This is the Study Guide to accompany Financial and Managerial Accounting Volume 1 Financial and Managerial Accounting by Weygandt Kimmel Kieso is a new introductory program for the two semester accounting sequence that presents equal coverage of both introductory financial and managerial accounting topics The Team for Success authors of Jerry Weygandt Paul Kimmel and Don Kieso bring years of industry academic and writing experience to the development of this new title which gives students the tools they need to understand the accounting cycle and key financial accounting topics while presenting the managerial topics in an easy to understand fashion in a decision making framework The Team for Success authors understand where students struggle in introductory accounting and have developed a learning system that illustrates the accounting cycle and key transactions while giving student the tools to apply their learning through sample exercises throughout the chapter Weygandt Financial and Managerial Accounting relates accounting concepts to real world experiences is full relevant examples to students lives and provides IFRS coverage that will prepare students for the global economy **Study Guide to Accompany Financial Accounting, 8e** Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2012-01-11 These are the Working Papers to accompany Financial Accounting 8th Edition Financial Accounting 8th Edition by Weygandt Kimmel Kieso provides students with a clear introduction to financial accounting that is full of real world and relevant examples to students lives The Team for Success authors understand where students struggle in this course and have developed a learning system that illustrates the accounting cycle and key transactions while giving them the tools to apply their learning through sample exercises throughout the chapter By expanding coverage of IFRS this edition keeps students at the forefront of global issues that impact their future careers in business and accounting **Financial Accounting** Paul D. Kimmel, Jerry J. Weygandt, Jill E. Mitchell, Barbara Trenholm, Wayne Irvine, Christopher D. Burnley, 2023-05-15 Provide future business professionals with a practical introduction to financial accounting With its unique focus on building students decision making skills and emphasis on financial statements Financial Accounting 9th Canadian Edition meaningfully integrates data analytics and the importance of using accounting information in real world decision making Adaptive practice opportunities and engaging real world industry examples strengthen student understanding of accounting concepts and illustrate how these are relevant to their everyday lives and future careers in business and accounting An increased emphasis on Indigenous perspectives and environmental social and governance ESG issues serves as a first step in urging students to acknowledge their role as individuals students and aspiring professionals in addressing societal inequities *Postgraduate Diploma in Accounting (master's level) - City of*

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