

B	I	N	G	O
Rev - Exp.	A = L + OE	Bank Rec	Journal Entry	Decrease
Asset Exchange	Merch Inventory	FICA	Accum Deprec.	Gross Earnings
Liquidity	Straight Line	FREE	Allow 4 DA	COGS
Cash	Liability	Debit	Buyer	Discount
Borrower	Asset	General Ledger	Temporary Accounts	Balance Sheet

B	I	N	G	O
Straight Line	Accum Deprec.	Journal Entry	Asset Exchange	FICA
Bank Rec	Temporary Accounts	Decrease	Asset	Gross Earnings
Cash	Allow 4 DA	FREE	COGS	$A = L + OE$
Buyer	General Ledger	Rev - Exp.	Balance Sheet	Liability
Debit	Discount	Liquidity	Merch Inventory	Borrower

B	I	N	G	O
Asset	General Ledger	Accum Deprec.	Discount	Allow 4 DA
Rev - Exp.	Cash	Debit	Merch Inventory	Decrease
Liquidity	Balance Sheet	FREE	Liability	Buyer
Straight Line	Gross Earnings	Journal Entry	Temporary Accounts	Bank Rec
COGS	$A = L + OE$	FICA	Asset Exchange	Borrower