

|                               |                        |                        |                     |                     |
|-------------------------------|------------------------|------------------------|---------------------|---------------------|
| <b>B</b>                      | <b>I</b>               | <b>N</b>               | <b>G</b>            | <b>O</b>            |
| Statement<br>of Cash<br>Flows | Account<br>Number      | ALOE                   | Capital             | Liability           |
| GAAP                          | Accounts<br>Receivable | Revenue                | Income<br>Statement | Assets              |
| Journalizing                  | Posting                | Accounting<br>Equation | General<br>Ledger   | Credit              |
| Debit                         | Notes<br>Receivable    | Expenses               | Internal<br>Control | Owner's<br>Equity   |
| Chronological                 | Chart of<br>Accounts   | General<br>Journal     | Cash                | Accounts<br>Payable |

|                  |                |                         |                     |                 |
|------------------|----------------|-------------------------|---------------------|-----------------|
| <b>B</b>         | <b>I</b>       | <b>N</b>                | <b>G</b>            | <b>O</b>        |
| General Ledger   | GAAP           | Expenses                | Account Title       | Posting         |
| Accounts Payable | Liability      | Credit                  | Accounting Equation | Debit           |
| Revenue          | Account Number | Statement of Cash Flows | General Journal     | Drawing         |
| Assets           | Cash           | Internal Control        | T account           | Journalizing    |
| Income Statement | Owner's Equity | Accounts Receivable     | ALOE                | Source Document |

|                     |                     |                   |                  |                         |
|---------------------|---------------------|-------------------|------------------|-------------------------|
| <b>B</b>            | <b>I</b>            | <b>N</b>          | <b>G</b>         | <b>O</b>                |
| Accounting Equation | Withdrawals         | T account         | Assets           | Account Title           |
| Liability           | Income Statement    | Capital           | Account Number   | Statement of Cash Flows |
| GAAP                | Accounts Receivable | Expenses          | Journalizing     | Debit                   |
| General Ledger      | Credit              | Chart of Accounts | Internal Control | Source Document         |
| Owner's Equity      | Drawing             | ALOE              | Accounts Payable | General Journal         |