

|                   |                     |             |                      |                     |
|-------------------|---------------------|-------------|----------------------|---------------------|
| Partners          | Account             | Adjustments | Expense              | Common stock        |
| Accounts Payable  | Normal Balance      | Debit       | Account Balance      | Ethics              |
| Ledger            | Proprietorship      | <b>FREE</b> | Account Title        | Cash                |
| Chart of Accounts | General Journal     | Check       | Capital              | Credit              |
| Asset             | Accounting Equation | Dividend    | Shareholders' Equity | Accounts Receivable |

|                      |                         |                 |                        |                    |
|----------------------|-------------------------|-----------------|------------------------|--------------------|
| Proprietorship       | Account<br>Balance      | Expense         | Accounts<br>Payable    | Debit              |
| Adjustments          | Shareholders'<br>Equity | Common<br>stock | Accounting<br>Equation | Ethics             |
| Chart of<br>Accounts | Account<br>Title        | <b>FREE</b>     | Cash                   | Account            |
| Capital              | Dividend                | Partners        | Accounts<br>Receivable | General<br>Journal |
| Check                | Credit                  | Ledger          | Normal<br>Balance      | Asset              |

|                        |                        |                    |                         |                  |
|------------------------|------------------------|--------------------|-------------------------|------------------|
| Accounting<br>Equation | Dividend               | Account<br>Balance | Credit                  | Account<br>Title |
| Partners               | Chart of<br>Accounts   | Check              | Normal<br>Balance       | Common<br>stock  |
| Ledger                 | Accounts<br>Receivable | <b>FREE</b>        | General<br>Journal      | Capital          |
| Proprietorship         | <b>Ethics</b>          | <b>Expense</b>     | Shareholders'<br>Equity | Adjustments      |
| Cash                   | Account                | Debit              | Accounts<br>Payable     | Asset            |