

|                     |                  |                 |                     |               |
|---------------------|------------------|-----------------|---------------------|---------------|
| <b>B</b>            | <b>I</b>         | <b>N</b>        | <b>G</b>            | <b>O</b>      |
| Source Document     | Account Number   | Capital         | Journalizing        | Drawing       |
| Alphabetical        | Revenue          | General Journal | Accounting Equation | Posting       |
| T account           | Accounts Payable | <b>FREE</b>     | Chronological       | Credit        |
| Owner's Equity      | Debit            | General Ledger  | Cash                | Expenses      |
| Accounts Receivable | Liability        | Assets          | Withdrawals         | Balance Sheet |

|                  |                      |                        |                    |                        |
|------------------|----------------------|------------------------|--------------------|------------------------|
| <b>B</b>         | <b>I</b>             | <b>N</b>               | <b>G</b>           | <b>O</b>               |
| T<br>account     | Withdrawals          | Accounting<br>Equation | Debit              | Alphabetical           |
| Journalizing     | Credit               | Capital                | Expenses           | Accounts<br>Payable    |
| Chronological    | Account<br>Number    | <b>FREE</b>            | Cash               | General<br>Ledger      |
| Balance<br>Sheet | Source<br>Document   | Assets                 | Owner's<br>Equity  | Accounts<br>Receivable |
| Drawing          | Chart of<br>Accounts | Posting                | General<br>Journal | Revenue                |

|                   |                     |                     |                |                  |
|-------------------|---------------------|---------------------|----------------|------------------|
| <b>B</b>          | <b>I</b>            | <b>N</b>            | <b>G</b>       | <b>O</b>         |
| Owner's Equity    | Cash                | T account           | Balance Sheet  | Journalizing     |
| Liability         | Posting             | Withdrawals         | Debit          | Accounts Payable |
| General Ledger    | Accounting Equation | <b>FREE</b>         | Chronological  | Capital          |
| Chart of Accounts | Drawing             | Accounts Receivable | Account Number | Source Document  |
| Revenue           | General Journal     | Credit              | Expenses       | Assets           |