

Name _____

Assets		=	Liabilities		+	Owner's Equity		
Dr. +	Cr. -		Dr. -	Cr. +		Dr. -	Cr. +	
Cash			Accounts Payable			Harold Long, Capital		
Accts. Receivable						Drawing		
					Expenses		Revenues	
Office Supplies					Dr. +	Cr. -	Dr. -	Cr. +
Prepaid Insurance								
Equipment								
Van						H. Long, Drawing		
						Rent Expense		
						Wages Expense		
						Telephone Expense		
						Gas & Oil Expense		
						Service Fees		