

# Balance Sheet

[Date]

Assets		Liabilities + Equity	
<b>Current Assets</b>		<b>Current Liabilities</b>	
Description	Amount	Description	Amount
Cash	\$ 5,000	Accounts Payable	\$ 5,000
Accounts Receivable	\$ 5,000	Wages payable	\$ 5,000
Inventory	\$ 5,000	Interest Payable	\$ 5,000
Investments	\$ 5,000	Tax Payable	\$ 5,000
Additional Asset #1	\$ 5,000	Additional Liability #1	\$ 5,000
Additional Asset #2	\$ 5,000	Additional Liability #2	\$ 5,000
<b>Total Current Assets</b>	<b>\$ 30,000</b>	<b>Total Current Assets</b>	<b>\$ 30,000</b>
<b>Property, Plant &amp; Equipment</b>		<b>Long-Term Liabilities</b>	
Description	Amount	Description	Amount
Land	\$ 5,000	Notes Payable	\$ 5,000
Buildings	\$ 5,000	Additional Asset #1	\$ 5,000
Equipment	\$ 5,000	Additional Asset #2	\$ 5,000
Accum. Depreciation	\$ (5,000)	<b>Total Current Assets</b>	<b>\$ 15,000</b>
<b>Total PP&amp;E</b>	<b>\$ 10,000</b>	<b>Total Liabilities</b>	<b>\$ 45,000.00</b>
<b>Other Assets</b>		<b>Equity</b>	
Description	Amount	Description	Amount
Intangible Assets	\$ 5,000	Stock	\$ 5,000
Additional Asset #1	\$ 5,000	Retained Earnings	\$ 5,000
Additional Asset #2	\$ 5,000	Additional Equity Source	\$ 5,000
Additional Asset #3	\$ 5,000	<b>Total Equity</b>	<b>\$ 15,000</b>
<b>Total Other Asset</b>	<b>\$ 20,000</b>		
<b>Total Assets</b>	<b>\$ 60,000.00</b>	<b>Total Liabilities + Equity</b>	<b>\$ 60,000.00</b>

# Basic Accounting Fundamentals Study Guide

**United States Armed Forces Institute**

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