

Account Name		Balance	Debit	Credit
ASSETS				
100	CASH	100.00		
110	RECEIVABLE	100.00		
120	INVENTORY	100.00		
130	PROPERTY, PLANT & EQUIPMENT	100.00		
140	ACCUMULATED DEPRECIATION		100.00	
LIABILITIES				
200	ACCOUNTS PAYABLE		100.00	
210	LOAN PAYABLE		100.00	
EQUITY				
300	COMMON STOCK	100.00		
310	RETAINED EARNINGS	100.00		
TOTAL		400.00	200.00	200.00

Handwritten signature or initials in blue ink.

Official stamp or signature in blue ink, possibly containing the name of an auditor or official.