



APRIL 11, 2014  
 UNIVERSITY OF THE SOUTH ALABAMA  
 COLLEGE OF BUSINESS  
 FINANCIAL STATEMENT  
 2013-2014

Accounting Department

Account Name	Balance	Debit	Credit	Balance
Accounts Payable	100.00			100.00
Accounts Receivable	200.00			200.00
Inventory	300.00			300.00
Prepaid Insurance	100.00			100.00
Plant and Equipment	500.00			500.00
Accumulated Depreciation			100.00	
Common Stock			1000.00	
Retained Earnings			100.00	
Dividends		100.00		
Salaries Expense		200.00		
Utilities Expense		50.00		
Insurance Expense		25.00		
Depreciation Expense		25.00		
Cost of Sales		100.00		
Revenue			1000.00	
<b>Total</b>	<b>1300.00</b>	<b>1300.00</b>	<b>1300.00</b>	<b>1300.00</b>

Prepared by: [Name] Date: [Date]

Signature: [Signature]