

BILLING	
DEBIT	CREDIT
Assets 1200-A/R	Zone GL Account

CASH RECEIPT	
DEBIT	CREDIT
Assets 1000-Cash	Assets 1050-Unapp. Cash

PAYABLE	
DEBIT	CREDIT
Zone GL Account	Liabilities 2000-A/P

CASH DISBURSEMENT	
DEBIT	CREDIT
Zone GL Account	Assets 1000-Cash

## CUSTOMER

CREDIT MEMO	
DEBIT	CREDIT
Zone GL Account	Assets 1200-A/R

CASH APPLY	
DEBIT	CREDIT
Assets 1050-Unapp. Cash	Assets 1200-A/R

## VENDOR

CREDIT MEMO	
DEBIT	CREDIT
Liabilities 2000-A/P	Zone GL Account

DISBURSEMENT APPLY	
DEBIT	CREDIT
Liabilities 2000-A/P	Assets 1400-Prepaid Exp

# The Accounting Game

SALES ALLOCATE	
DEBIT	CREDIT
Expenses 5000-GOGS	Assets 1500-Inventory

PURCHASE RECEIPT	
DEBIT	CREDIT
Assets 1500-Inventory	Liabilities 2010-V/P

JOURNAL ENTRY	
DEBIT	CREDIT
Zone GL Account	Zone GL Account

AMORTIZED REVENUE	
DEBIT	CREDIT
Liabilities 2500-Def Rev	Zone GL Account

## INVENTORY

OUTBOUND	
DEBIT	CREDIT
Zone GL Account	Assets 1500-Inventory

INBOUND	
DEBIT	CREDIT
Assets 1500-Inventory	Zone GL Account

## INTERNAL

TIME CARD	
DEBIT	CREDIT
Zone GL Account	Liabilities 2020-Accr Exp

AMORTIZED EXPENSE	
DEBIT	CREDIT
Zone GL Account	Assets 1230-Def Exp