

Normal Balances of Accounts Chart

For reference, the chart below sets out the type, side of the accounting equation (AE), and the normal balance of some typical accounts found within a small business bookkeeping system.

Account	Type	AE	Normal
Bank checking account	Asset	Left	Debit
Bank savings account	Asset	Left	Debit
Online savings account	Asset	Left	Debit
Petty cash account	Asset	Left	Debit
Paypal account	Asset	Left	Debit
Accounts receivable	Asset	Left	Debit
Allowance for doubtful debts	Contra asset	Left	Credit
Inventory	Asset	Left	Debit
Prepayments	Asset	Left	Debit
Property	Asset	Left	Debit
Property Depreciation	Contra asset	Left	Credit
Plant	Asset	Left	Debit
Plant depreciation	Contra asset	Left	Credit
Equipment	Asset	Left	Debit
Equipment depreciation	Contra asset	Left	Credit
Accounts payable	Liability	Right	Credit
Payroll payable	Liability	Right	Credit
Interest payable	Liability	Right	Credit
Accrued expenses	Liability	Right	Credit
Unearned revenue	Liability	Right	Credit
Sales Tax payable	Liability	Right	Credit
Purchase Tax payable	Liability	Right	Credit
Payroll tax payable	Liability	Right	Credit
Income tax payable	Liability	Right	Credit

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Warren/Reeve/Fess, Carl S. (Carl S. Warren) Warren, James M. Reeve, Philip E. Fess

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web apr 3 2023 the experiment described above can be summarized in a graph called a heating curve figure below figure 11 16 1 11 16 1 in the heating curve of water the temperature is shown as heat is continually added changes of state occur during plateaus because the temperature is constant

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web mar 29 2013 heating curves imagine that you have a block of ice that is at a temperature of 30 °C well below its melting point the ice is in a closed container as heat is steadily added to the ice block the water molecules will begin to vibrate faster and faster as they absorb kinetic energy

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web the cooling curve a plot of temperature versus cooling time in figure pageindex 4 plots temperature versus time as a 75 g sample of steam initially at 1 atm and 200 °C is cooled although we might expect the cooling curve to be the mirror image of the heating curve in figure pageindex 3 the cooling curve is not an

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web once all of the material has solidified at the time indicated by point c the cooling will continue at a rate determined by the heat capacities of the two solids a and b the composition and of course the geometry of the experimental set up by measuring cooling curves for samples of varying composition one can map the entire phase

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web heating and cooling curves are graphs they plot a substance's temperature y axis against heat x axis for heating curves

we start with a solid and add heat energy for cooling curves we start with the gas phase and remove heat energy cooling and

heating curves have five segments let's study each one by looking at heating ice to

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web for water this temperature is 100 °C because the boiling point for water is 100 °C different substances have different

melting points and boiling points but the shapes of their heating curves are very similar for example this is the heating curve

for iron a metal that melts at 1538 °C and boils at 2861 °C cooling curves

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