No	Date	General Journal		Debit	Credit
1	Jan 01	Notes Receivable (short-term)	0	1,500 🕝	
		Accounts Receivable	0		1,500 🛇
2	Jan 02	Insurance Expense	0	500 🕝	
		Cash	0		500 🕝
3	Jan 05	Inventory	0	9,000 😭	
		Accounts Payable	0		9,000 🙆
4	Jan 05	Inventory	0	300 🕝	
		Cash	0		300 🛇
5	Jan 06	Deferred Revenue	0	4,350 🕥	
		Sales Revenue	0		4,350 🔇
6	Jan 06	Cost of Goods Sold	0	2,400 🚱	
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Cengage Accounting 1 A Solutions Manual

Lingsheng Yao

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