

No	Date	General Journal	Debit	Credit
1	Jan 01	Notes Receivable (short-term)	1,500	
		Accounts Receivable		1,500
2	Jan 02	Insurance Expense	500	
		Cash		500
3	Jan 05	Inventory	9,000	
		Accounts Payable		9,000
4	Jan 05	Inventory	300	
		Cash		300
5	Jan 06	Deferred Revenue	4,350	
		Sales Revenue		4,350
6	Jan 06	Cost of Goods Sold	2,400	
		Inventory		2,400

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Anne Collins, Gregory Pazmandy

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