

**QUESTION**

Account	Debit	Credit
Accounts Receivable	100	
Accounts Payable		100
Inventory	200	
Prepaid Insurance	50	
Plant and Equipment	500	
Accumulated Depreciation		100
Common Stock		1000
Retained Earnings		100
<b>Total</b>	<b>850</b>	<b>850</b>

**ANSWER**

Account	Debit	Credit
Accounts Receivable	100	
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