

Category	Account Name	Account Description	Account Type	Account Number	Account Balance	Account Opening	Account Closing	Account Debit	Account Credit	Account Total
A	Fixed Assets	Land & Buildings	100	100						
	Current Assets	Stocks	200	200						
	Current Liabilities	Trade Payables	300	300						
B	Equity	Share Capital	500	500						
	Equity	Reserves	500	500						
	Equity	Retained Earnings	500	500						
C	Fixed Assets	Plant & Equipment	100	100						
	Current Assets	Receivables	200	200						
	Current Liabilities	Trade Payables	100	100						
D	Equity	Share Capital	200	200						
	Equity	Reserves	200	200						
	Equity	Retained Earnings	200	200						
E	Fixed Assets	Land & Buildings	100	100						
	Current Assets	Stocks	200	200						
	Current Liabilities	Trade Payables	300	300						
F	Equity	Share Capital	500	500						
	Equity	Reserves	500	500						
	Equity	Retained Earnings	500	500						
G	Fixed Assets	Plant & Equipment	100	100						
	Current Assets	Receivables	200	200						
	Current Liabilities	Trade Payables	100	100						

