**CHAPER 1, ASSESSMENT RUBRIC ANSWER**

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| **Chart of Accounts or Account List** | | | | |
| **Navigation Bar/Navigation Center** | **Account**  **ID** | **Description** | **Type** | **Running Balance** |
| Business Status > link to View Account List | 10200 | Regular Checking Account | Cash | $23,389.83 |
|  | 11000 | Accounts Receivable | Accounts Receivable | $175,563.10 |
|  | 14000 | Prepaid Expenses | Other Current Assets | $14,221.30 |
|  | 15500 | Buildings | Fixed Assets | $185,500.00 |
|  | 20000 | Accounts Payable | Accounts Payable | ($80,626.01)\* |
|  | 39003 | Common Stock | Equity-does not close | ($5,000.00) |
|  | 40000-AV | Sales - Aviary | Income | ($51,652.86) |
|  | 50000-AV | Product Cost - Aviary | Cost of Sales | $20,821.45 |
|  | 57500 | Freight | Expenses | $50.00 |