Note: The Excel spreadsheet includes a pick list in column "c," making it easy to select your choice (just click in the applicable cell). The first one is done as an example, and you can select the "blank" item appearing last in the pick list for those accounts that do not appear in the balance sheet.

- Note Payable (due in 3 months)  
- Accumulated Depreciation  
- Investment in Government Bonds  
- Accounts Receivable  
- Accounts Payable  
- Long-term Receivable From Employee  
- Dividends  
- Capital Stock  
- Patent  
- Supplies  
- Retained Earnings (ending)  
- Rent Expense  
- Unearned Revenues  
- Income Summary  
- Equipment  
- Revenues  
- Prepaid Rent  
- Interest Payable  
- Retained Earnings (beginning)  
- Loan Payable (due in 5 years)