## 4-1 WORK TOGETHER, p. 97

**Preparing a chart of accounts and opening an account**

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**3.**

| ACCOUNT | | | | | | ACCOUNT NO. | |
|---|---|---|---|---|---|---|---|

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE | |
|---|---|---|---|---|---|---|
| | | | | | DEBIT | CREDIT |
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**Preparing a chart of accounts and opening an account**

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ACCOUNT _____  ACCOUNT NO. _____

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE | |
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**4-1** **APPLICATION PROBLEM (LO1, 2, 3, 4), p. 116**

**Preparing a chart of accounts and opening an account**

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**2.**

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**3.**

ACCOUNT                                                    ACCOUNT NO.

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
|------|------|------------|-------|--------|---------------|----------------|
|      |      |            |       |        |               |                |
|      |      |            |       |        |               |                |
|      |      |            |       |        |               |                |
|      |      |            |       |        |               |                |

ACCOUNT                                                    ACCOUNT NO.

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE DEBIT | BALANCE CREDIT |
|------|------|------------|-------|--------|---------------|----------------|
|      |      |            |       |        |               |                |
|      |      |            |       |        |               |                |
|      |      |            |       |        |               |                |
|      |      |            |       |        |               |                |

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