## Working Papers *for Section Problems*

### Problem 7-1  Opening Ledger Accounts *(textbook p. 170)*

GENERAL LEDGER

ACCOUNT _____ ACCOUNT NO. _____

| DATE | DESCRIPTION | POST. REF. | DEBIT | CREDIT | BALANCE | |
|------|-------------|-----------|-------|--------|---------|--|
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ACCOUNT _____ ACCOUNT NO. _____

| DATE | DESCRIPTION | POST. REF. | DEBIT | CREDIT | BALANCE | |
|------|-------------|-----------|-------|--------|---------|--|
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ACCOUNT _____ ACCOUNT NO. _____

| DATE | DESCRIPTION | POST. REF. | DEBIT | CREDIT | BALANCE | |
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ACCOUNT _____ ACCOUNT NO. _____

| DATE | DESCRIPTION | POST. REF. | DEBIT | CREDIT | BALANCE | |
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ACCOUNT _____ ACCOUNT NO. _____

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