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# Vocab Ch. 5

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Group of accounts

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# ledger

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Ledger that contains all  
accounts needed to  
prepare financial  
statements

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account number

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Procedure for arranging  
accounts in a general  
ledger, assigning account  
numbers & keeping  
records current

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# file maintenance

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Writing an account  
title & number on the  
heading of an account

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# opening an account

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Transferring  
information from a  
journal entry to a  
ledger account

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# posting

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Journal entry made to  
correct an error in a  
ledger

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correcting entry

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