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This screen recording demonstrates how to record adjusting and closing entries for a service business organized as a proprietorship. Work Together 8-1 & 8-2 are completed as examples.

## **Chapter 8 - Recording Adjusting and Closing Entries - Work Together 8-1 and 8-2**

This screen recording introduces the general journal, source documents and recording transactions in a general journal. These concepts are demonstrated using Work Together 3-1, 3-2, 3-3 & 3-4.

## **Chapter 3 - Work Together 3-1, 3-2, 3-3, and 3-4**

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Jiang Ji was from Ping'e County (平娥县), Chu State (楚国), Yang Province, which is located north of present-day Huai'an, Anhui. [Sanguozhi 2] He started his career as an accounting officer in the local commandery office and later became a provincial-level attendant officer. [Sanguozhi 3]

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