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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**

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**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), Chu

State (楚), 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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