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Item	Account Name	Classification? (A,L,C,R,E)	Normal Balance? (Dr. or Cr.)	Increase Side? (Dr. or Cr.)	Fin Stmt? (BS/IS)	Real or Nominal?	Closed (Y / N)	If closed, Step? (1,2,3,4)	Listed on P.C.T.B? (Y / N)
(a)	Accts. Receivable	A	Dr.	Dr.	B.S.	real	N	---	Y
(b)	Cash	A	Dr.	Dr.	B.S.	real	N	---	Y
(c)	Owner's Drawing	contra C	Dr.	Dr.	O.E.S.	temp	Y	4	N
(d)	Accounts Payable	L	Cr.	Cr.	B.S.	real	N	---	Y
(e)	Service Revenue	R	Cr.	Cr.	I.S.	nominal	Y	1	N
(f)	Salaries Expense	E	Dr.	Dr.	I.S.	nominal	Y	2	N
(g)	Owner, Capital	C	Cr.	Cr.	B.S.	real	N	---	Y

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Item	Account Name	Classification? (A,L,C,R,E)	Normal Balance? (Dr. or Cr.)	Increase Side? (Dr. or Cr.)	Fin Stmt? (BS/IS)	Real or Nominal?	Closed (Y / N)	If closed, Step? (1,2,3,4)	Listed on P.C.T.B? (Y / N)
(a)	Accts. Receivable	A	Dr.	Dr.	B.S.	real	N	---	Y
(b)	Accounts Payable	L	Cr.	Cr.	B.S.	real	N	---	Y
(c)	Equipment	A	Dr.	Dr.	B.S.	real	N	---	Y
(d)	Owner's Drawing	contra C	Dr.	Dr.	O.E.S.	temp	Y	4	N
(e)	Supplies	A	Dr.	Dr.	B.S.	real	N	---	Y