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Prepare a worksheet with three columns. One column is for account titles, another is for debits, and the other is for credits. Fill in all the account titles and record their balances in the appropriate debit or credit columns. Total the debit and credit columns. Compare the column totals.

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Pastel Accounting Software - YouTube Jane E. Kelly, ACMA, is a Chartered Management Accountant, a Sage trainer and the author of Bookkeeping For Dummies, 3rd Edition, and Bookkeeping & Accounting All-in-One For Dummies. Her previous edition of Sage 50 Accounts For Dummies was the UK's most popular guide to the software.

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