|  |  |  |
| --- | --- | --- |
| **Section#** | **Section Title** | **Section Doc** |
| 2.1 | Journal | Documents\01\_Journal.docx |
| 2.2 | Process of Journalizing | Documents\02\_Process\_of\_Journalizing.docx |
| 2.3 | Ledgers | Documents\03\_Ledgers.docx |
| 2.4 | Process of posting to the ledger accounts | Documents\04\_Process\_of\_posting\_to\_the\_ledger\_accounts.docx |
| 2.5 | Normal account balances | Documents\05\_Normal\_account\_balances.docx |
| 2.6 | Trial balance | Documents\ 06\_Trial\_balance.docx |
| 2.7 | Additional Common Accounting Transactions - Investments by Owners | Documents\07\_Additional\_Common\_Accounting\_Transactions\_Investments\_by\_Owners.docx |
| 2.8 | Additional Common Accounting Transactions - Sales to customers | Documents\08\_Additional\_Common\_Accounting\_Transactions\_Sales\_to\_customers |
| 2.9 | Additional Common Accounting Transactions - Purchases from vendors | Documents\09\_Additional\_Common\_Accounting\_Transactions\_Purchases\_from\_vendors.docx |
| 2.10 | 10\_Additional Common Accounting Transactions - Purchase of Assets | Documents\10\_Additional\_Common\_Accounting\_Transactions\_Purchase\_of\_Assets.docx |
| 2.11 | Additional Common Accounting Transactions - Depreciation of fixed assets | Documents\11\_Additional\_Common\_Accounting\_Transactions\_Depreciation\_of\_fixed\_assets.docx |