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| Sales Journal Page 3 | | | | |
| Date | Account Debited | Invoice # | PR | Accts. Rec. Dr.  Sales Cr. |
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| Purchases Journal Page 3 | | | | | | | | |
| Date | Account | Date of  Invoice | Terms | PR | Accts. Pay. Cr. | Purchases Dr. | Off. Supplies Dr. | Other Accts. Dr. |
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| Cash Receipts Journal Page 3 | | | | | | | | |
| Date | Account Cr. | Explanation | PR | Cash Dr. | Sales Disc. Dr. | Accts. Rec. Cr. | Sales Cr. | Other Accts. Cr. |
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| Cash Disbursements Journal Page 3 | | | | | | | | |
| Date | Ck # | Payee | Account Dr. | PR | Cash Cr. | Purchases Discounts Cr. | Other Accts. Dr. | Accts. Pay. Dr. |
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