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Jeff Slater teaches at the North Shore Community College in Danver, Massachusetts, where he was voted Teacher of the Year. Additionally, he has acted as a consultant for the federal office of personnel management, training personnel in government bookkeeping and accounting. Jeff has traveled the country speaking about class retention in Accounting courses.

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College Accounting, 13e (Slater) Chapter
2 Debits and Credits: Analyzing and
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Learning Objective 2-1 1) Accounts Payable had a normal starting balance of \$500. There were debit postings of \$200 and credit postings of \$100 during the month.

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2 Debits and Credits: Analyzing and
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Learning Objective 2-1 1) A chart of
accounts: A) is set up in alphabetical
order. B) includes account balances. C) is
a listing of all the accounts used by a
company. D) All of the above are correct.

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Answer: C Diff: 2 LO: 2-1 AACSB:
Reflective Thinking Skills Learning
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