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For each transaction indicate the following. (a) The basic type of account debited and credited (asset (A), liability (L), owner ' s equity (OE)). (b) The specific account debited and credited (cash, rent expense, service revenue, etc.). (c) Whether the specific account is increased (incr.) or decreased (decr).

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2-8. 17. Test Bank for Accounting Principles, Twelfth Edition The Recording Process. 2-8. Transactions are entered in the ledger accounts and then transferred to journals.

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