B	I	N	G	O
T12	Cash	Increased	Prepaid Insurance	Objective Evidence
Double-entry Accounting	Source Document	Post. Ref.	Chart of Accounts	Sales Invoice
Two Rows	Check	**FREE**	Journalizing	Memorandum
Receipt	Month and Year	Prenumbered	Invoice	Owner's Equity
Chronological Record	R2	Entry	Two Zeros	General Journal

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B	I	N	G	O
Two Rows	Two Zeros	Chart of Accounts	Month and Year	Double-entry Accounting
Prepaid Insurance	Memorandum	Increased	Owner's Equity	Check
Journalizing	Cash	**FREE**	Invoice	Prenumbered
General Journal	T12	Entry	Receipt	Chronological Record
Objective Evidence	Journal	Sales Invoice	Post. Ref.	Source Document

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B	I	N	G	O
Receipt	Invoice	Two Rows	General Journal	Prepaid Insurance
R2	Sales Invoice	Two Zeros	Month and Year	Check
Prenumbered	Chart of Accounts	**FREE**	Journalizing	Increased
Journal	Objective Evidence	Chronological Record	Cash	T12
Source Document	Post. Ref.	Memorandum	Owner's Equity	Entry

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