OPENING AN ACCOUNT
IN A GENERAL LEDGER

ACCOUNT *Cash* **1**						ACCOUNT NO. *110* **2**	
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE		
					DEBIT	CREDIT	

1. Write the account title after the word *Account* in the heading.
2. Write the account number after the words *Account No.* in the heading.