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Problem 4-3A. Problem 4-3A.  
Open Peachtree and click on  
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the Next button. In the Company

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Name box type

“Slater\_11E\_P4-3A\_Stud”. In the Business Type box select “Sole Proprietorship” from the pull down menu. Click on the Next button. Choose the radio button which reads “Build your own chart of accounts”.

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## **Problem 4-3A**

P4-3A On July 31, 2010, Fenton Company had a cash balance per books of \$6,140. The statement from JacksonState Bank on that date showed a balance of \$7,695.80. A comparison of the

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bank statement with the cash account revealed the following facts.

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## **CHAPTER 4**

A “Change in Accounting Estimate Effected by a Change in Accounting Principle” is a change in accounting estimate that is inseparable from the effect of a related change in accounting principle. An example of a change

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in estimate effected by a change  
in principle is a change in the  
method of depreciation,  
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