

BASIC ACCOUNTING TECHNIQUES BY MEIGS AND MEIGS Tutorial

Basic accounting techniques by Meigs and Meigs serve as foundational principles that guide accountants and financial professionals in maintaining accurate financial records and ensuring sound financial management. Authored by the renowned accounting educators, Meigs and Meigs have contributed significantly to the understanding of fundamental accounting practices. Their techniques emphasize clarity, consistency, and systematic procedures that are crucial for effective financial reporting and analysis. This article explores these basic techniques in detail, providing insights into their importance and application in real-world scenarios.

Introduction to Basic Accounting Techniques by Meigs and Meigs

Accounting is often described as the language of business. It involves recording, classifying, summarizing, and interpreting financial data to facilitate decision-making. Meigs and Meigs' approach to accounting techniques focuses on establishing a solid foundation that ensures accuracy and reliability in financial statements.

Their methods are designed to be accessible for beginners while also being robust enough for advanced practitioners. Understanding these techniques is essential for anyone involved in financial management, from small business owners to corporate accountants.

Core Principles of Basic Accounting Techniques

Meigs and Meigs advocate several core principles that underpin their accounting techniques:

1. The Dual Aspect Concept

- Every financial transaction affects at least two accounts.
- The total debits always equal total credits, maintaining the accounting equation: $\text{Assets} = \text{Liabilities} + \text{Equity}$.

2. Consistency

- Applying the same accounting methods across periods ensures comparability.
- Consistent techniques facilitate reliable trend analysis and financial comparison.

3. Objectivity

- Financial data should be based on verifiable evidence.
- Avoid subjective judgments to preserve accuracy.

4. Materiality

- Focus on significant transactions that influence decision-making.
- Small or insignificant items can be grouped or omitted for simplicity.

Basic Accounting Techniques Explained

Meigs and Meigs outline several fundamental techniques that form the backbone of effective accounting practices. These techniques can be grouped into recording processes, classification, summarization, and reporting.

1. Journalizing: Recording Transactions

Journalizing involves systematically recording all financial transactions in the journal.

- **Chronological Order:** Transactions are recorded in the order they occur.
- **Use of Journals:** Specialized journals like sales, purchases, cash receipts, and cash payments journals simplify recording repetitive transactions.
- **Debit and Credit Entries:** Each transaction is entered with corresponding debit and credit entries based on the dual aspect concept.

2. Posting to Ledger Accounts

After journalizing, entries are posted to individual ledger accounts to organize data by accounts.

- **Ledger Accounts:** T-accounts or running balances that track transaction effects on specific accounts.
- **Account Balances:** Calculated after posting, these balances reflect the current state of each account.

3. Trial Balance Preparation

The trial balance is a statement that lists all ledger account balances at a particular point in time.

- **Debits and Credits:** Ensuring total debits equal total credits confirms the accuracy of postings.
- **Identifying Errors:** Discrepancies in the trial balance highlight possible recording mistakes.

4. Adjusting Entries

Adjustments are made at the end of an accounting period to account for accrued or deferred items.

- **Accruals:** Revenues earned or expenses incurred but not yet recorded.
- **Deferrals:** Payments received or made before the related revenue or expense is recognized.

5. Preparing Financial Statements

Using adjusted trial balances, financial statements such as the income statement, balance sheet, and cash flow statement are prepared.

Application of Techniques in Real-World Scenarios

Understanding these basic techniques enables effective financial management in various business contexts.

Small Business Accounting

- Maintaining detailed journal entries for daily transactions.
- Regularly updating ledger accounts to monitor cash flow and expenses.
- Preparing monthly trial balances to ensure accuracy.

Corporate Financial Reporting

- Implementing systematic adjusting entries for compliance with accounting standards.
- Preparing comprehensive financial statements for stakeholders.
- Ensuring consistency across reporting periods for comparability.

Importance of Basic Techniques by Meigs and Meigs

Adhering to these techniques ensures accuracy, reliability, and integrity of financial data. They serve

as the foundation for advanced accounting practices such as managerial accounting, auditing, and tax accounting.

Benefits include:

- Improved decision-making based on accurate financial information.
- Enhanced transparency and accountability.
- Simplification of complex financial data through systematic classification and summarization.
- Compliance with legal and regulatory standards.

Conclusion

The basic accounting techniques outlined by Meigs and Meigs are essential tools for establishing a sound accounting system. From journalizing and posting to trial balance preparation and financial reporting, each step relies on fundamental principles that promote accuracy and consistency. Mastery of these techniques not only facilitates effective financial management but also builds the groundwork for more advanced accounting practices.

Whether you're a student, a small business owner, or a professional accountant, understanding and applying these basic techniques will significantly enhance your ability to manage financial data effectively. Embracing the systematic approach advocated by Meigs and Meigs ensures that your financial records are precise, reliable, and useful for informed decision-making.

Keywords for SEO Optimization:

- Basic accounting techniques
- Meigs and Meigs accounting methods
- Financial recording techniques
- Journalizing and ledger posting
- Trial balance preparation
- Adjusting entries
- Financial statement preparation
- Fundamental accounting principles
- Systematic accounting practices
- Accurate financial reporting

Understanding Basic Accounting Techniques by Meigs and Meigs: A Comprehensive Guide

In the vast world of finance and business, mastering foundational accounting principles is essential

for entrepreneurs, students, and professionals alike. Among the many resources available, Basic Accounting Techniques by Meigs and Meigs stands out as a classic and influential text that provides clear, practical guidance on fundamental accounting methods. This guide aims to explore the core concepts, techniques, and applications outlined in their work, helping readers grasp essential accounting skills with confidence.

Introduction to Basic Accounting Principles

Before diving into specific techniques, it's important to understand the fundamental purpose of accounting. At its core, accounting is the process of recording, classifying, summarizing, and interpreting financial information to provide insights into a business's financial health.

Meigs and Meigs emphasize that effective accounting relies on a systematic approach to ensure accuracy, consistency, and clarity in financial reporting. Their techniques serve as the building blocks for more advanced financial analysis and decision-making.

Core Concepts in Basic Accounting as Outlined by Meigs and Meigs

- The Accounting Equation

The foundation of accounting is the accounting equation:

$$\text{Assets} = \text{Liabilities} + \text{Owner's Equity}$$

This equation must always balance, serving as the guiding principle for recording transactions.

- Double-Entry System

Meigs and Meigs advocate the double-entry bookkeeping system, where every financial transaction affects at least two accounts, maintaining the balance of the accounting equation.

- The T-Account

A visual tool to understand how transactions impact accounts, the T-account displays debits on the left and credits on the right.

Fundamental Accounting Techniques

- Recording Transactions

Basic Technique: Every transaction is recorded using journal entries that specify which accounts are affected and whether they are debited or credited.

Steps:

- Identify the accounts involved.
- Determine whether each account increases or decreases.
- Record the transaction in the journal with proper debits and credits.

Example:

A business receives \$1,000 cash from a customer for services rendered.

- Debit: Cash (asset) \$1,000
- Credit: Service Revenue (income) \$1,000

- Posting to Ledger

Definition: Transferring journal entries to individual accounts in the ledger.

Process:

- For each journal entry, update the corresponding T-accounts.
- Maintain running balances for each account.

- Trial Balance Preparation

Purpose: To verify that total debits equal total credits after posting.

Procedure:

- List all ledger account balances.
- Sum debits and credits separately.

- Confirm that totals are equal, indicating accurate recording.

- Adjusting Entries

At period-end, necessary to account for accrued or deferred items not captured in initial entries.

Examples:

- Accrued expenses
- Prepaid expenses
- Unearned revenue

Technique: Record adjusting journal entries to reflect the true financial position.

- Financial Statements Preparation

Using the adjusted trial balance, prepare key financial reports:

- Income Statement: Summary of revenues and expenses.
- Balance Sheet: Snapshot of assets, liabilities, and owner's equity.
- Cash Flow Statement: Overview of cash inflows and outflows.

Detailed Breakdown of Key Techniques

A. Understanding Debits and Credits

Debits and credits are the foundation of double-entry bookkeeping.

- Debits increase asset and expense accounts, decrease liabilities, equity, and revenue accounts.
- Credits increase liabilities, equity, and revenue accounts, decrease assets and expenses.

Practical Tip: Always verify the nature of the accounts involved to determine proper debit or credit entries.

B. Using Journals and Ledgers Effectively

Journals: Chronological record of transactions, ensuring detailed documentation.

Ledgers: Organized collection of all accounts, facilitating the preparation of trial balances and financial statements.

Efficiency Tips:

- Maintain clear, organized journal entries.
- Regularly update ledger accounts to prevent errors.
- Use ledger accounts to track specific assets, liabilities, and equity components.

C. Reconciliation Techniques

Reconciliation ensures that ledger balances match external records, such as bank statements.

Steps:

- Compare bank statements with ledger cash accounts.
- Identify discrepancies.
- Adjust entries or record errors as needed.

D. Managing Accruals and Deferrals

Accrual accounting recognizes revenues and expenses when they occur, not necessarily when cash is received or paid.

Techniques:

- Record accrued expenses and revenues at period-end.
- Adjust for prepaid expenses and unearned revenues to match income with expenses appropriately.

Practical Applications and Case Studies

Case Study 1: Recording a Sale on Credit

Suppose a business sells goods worth \$2,500 on credit.

Journal Entry:

- Debit: Accounts Receivable \$2,500
- Credit: Sales Revenue \$2,500

Implication: This increases assets and revenue, impacting the income statement and balance sheet.

Case Study 2: Paying Off a Liability

The company pays \$1,000 toward a supplier invoice.

Journal Entry:

- Debit: Accounts Payable \$1,000
- Credit: Cash \$1,000

Outcome: Reduces liabilities and cash assets.

Tips for Mastering Basic Accounting Techniques

- Consistency is key: Always apply the same principles to similar transactions.
- Keep detailed records: Accurate documentation minimizes errors.
- Understand account types: Know which accounts are assets, liabilities, equity, revenue, or expenses.
- Regularly reconcile accounts: Detect errors early and maintain accuracy.
- Leverage technology: Use accounting software to streamline processes and reduce manual errors.

Conclusion

Basic Accounting Techniques by Meigs and Meigs provides a solid framework for understanding and applying fundamental accounting methods. From recording transactions to preparing financial statements, their systematic approach emphasizes accuracy, clarity, and consistency. By mastering these core techniques, learners and practitioners can build a strong foundation for more advanced financial analysis and business management. Whether you're a student, small business owner, or aspiring accountant, embracing these principles ensures your financial information remains reliable and insightful, empowering sound decision-making in any business environment.

Question What are the fundamental principles of basic accounting techniques as outlined by Meigs and Meigs? Meigs and Meigs emphasize the importance of the dual aspect concept, the accounting equation, and the use of journal and ledger for systematic recording of transactions. How do Meigs and Meigs describe the process of recording transactions in accounting? They describe the process as journalizing transactions, posting to the ledger, and preparing financial statements, ensuring accuracy and completeness in record-keeping. What is the significance of the accounting equation in Meigs and Meigs' approach? The accounting equation ($\text{Assets} = \text{Liabilities} + \text{Owner's Equity}$) is fundamental, serving as the basis for understanding the relationship between financial elements and maintaining balanced books. How do Meigs and Meigs recommend handling errors in accounting records? They advise identifying errors, making correcting entries, and maintaining clear, accurate records to ensure financial statements reflect true financial position. What role do journal entries play in the basic accounting techniques described by Meigs and Meigs? Journal entries are the initial step in recording transactions, capturing the date, accounts involved, and amounts, which are then posted to the ledger for organizing financial data. According to Meigs and Meigs, what is the purpose of a ledger in accounting? The ledger organizes all journal entries by account, providing a detailed record of all transactions affecting each account, which facilitates the preparation of financial statements. How do Meigs and Meigs recommend handling depreciation in basic accounting techniques? They suggest systematically allocating the cost of tangible assets over their useful lives using methods like straight-line or declining balance depreciation to accurately reflect asset value. What are the common types of accounts discussed by Meigs and Meigs? They categorize accounts into assets, liabilities, owner's equity, revenues, and expenses, each serving a specific role in financial reporting. How does Meigs and Meigs suggest preparing financial statements from the ledger? They recommend summarizing ledger balances into trial balances, then adjusting entries as needed, and finally preparing income statements and balance sheets for reporting. Why are basic accounting techniques important for beginners, according to Meigs and Meigs? They provide a systematic approach to recording and reporting financial data, ensuring accuracy, consistency, and a clear understanding of a business's financial health for learners starting in accounting.

Related keywords: accounting principles, financial statements, journal entries, ledger, trial balance, debits and credits, accounting cycle, bookkeeping, double-entry system, financial analysis

meigs and meigs manual book of accounting

Meigs and Meigs Manual Book of Accounting has long been regarded as a foundational resource in the field of accounting education and practice. Renowned for its comprehensive coverage, clear explanations, and practical approach, this manual has served as a vital tool for students, educators, and professionals alike. Whether you're just starting your journey in accounting or seeking to

deepen your understanding of fundamental principles, the Meigs and Meigs Manual Book of Accounting offers valuable insights and structured guidance to enhance your learning experience.

Overview of Meigs and Meigs Manual Book of Accounting

Historical Significance and Evolution

The Meigs and Meigs Manual Book of Accounting was first introduced in the early 20th century by authors William M. Meigs and Raymond M. Meigs. Over the decades, it has evolved alongside the changing landscape of accounting standards, ensuring that readers stay abreast of modern practices. Its historical significance lies in its role as one of the earliest comprehensive textbooks that bridged the gap between theoretical accounting principles and practical application.

Target Audience and Usage

This manual is primarily aimed at accounting students, educators, and practicing accountants seeking a structured reference. Its systematic approach makes complex concepts accessible, making it ideal for classroom instruction, self-study, and professional development.

Core Content and Structure of the Manual

Fundamental Principles of Accounting

The manual begins with a solid foundation in the basic principles that underpin all accounting practices, including:

- Accrual vs. cash basis accounting
- Consistency and conservatism
- Accounting equation and its applications
- Double-entry bookkeeping system

Practical Application and Record-Keeping

A significant portion of the manual is dedicated to practical record-keeping techniques, such as:

- Journals and ledgers
- Trial balances
- Adjusting entries
- Closing entries

Financial Statements and Reporting

The manual provides detailed guidance on preparing and interpreting essential financial statements, including:

- Income statements
- Balance sheets
- Cash flow statements

It emphasizes the importance of accurate financial reporting for decision-making.

Specialized Topics in Accounting

Beyond basic principles, the manual explores areas such as:

- Partnership accounting
- Corporation accounting
- Inventory management
- Cost accounting
- Auditing fundamentals

Unique Features of the Meigs and Meigs Manual Book of Accounting

Clear and Concise Explanations

One of the reasons for the manual's enduring popularity is its ability to simplify complex accounting concepts. The authors use straightforward language, relatable examples, and step-by-step procedures to facilitate understanding.

Illustrative Examples and Practice Problems

The manual is replete with practical exercises, real-world scenarios, and illustrative problems that reinforce learning. These examples help readers apply theoretical knowledge to practical situations, enhancing retention and comprehension.

Comprehensive Coverage

Unlike some textbooks that focus narrowly on specific topics, the Meigs and Meigs Manual provides a broad yet detailed overview of accounting principles and practices. This comprehensive approach

makes it a valuable reference for various levels of expertise.

Historical and Updated Editions

While the core principles remain consistent, newer editions incorporate updates aligned with modern accounting standards, such as changes in financial reporting regulations and technology integration.

Benefits of Using the Meigs and Meigs Manual Book of Accounting

Structured Learning Path

The manual offers a logical progression from basic concepts to advanced topics, aiding learners in building their knowledge systematically.

Enhances Practical Skills

Through its numerous exercises and real-world examples, users develop the skills necessary to handle actual accounting tasks efficiently.

Preparation for Professional Exams

Many accounting certification programs recognize the manual as a fundamental resource, making it an excellent preparatory guide for exams like CPA, CMA, and others.

Reference for Professionals

Practicing accountants utilize the manual as a reliable reference tool for troubleshooting and clarifying accounting procedures.

How to Make the Most of the Meigs and Meigs Manual Book of Accounting

Follow a Structured Study Plan

Create a study schedule that aligns with the manual's chapters, allowing for steady progress without feeling overwhelmed.

Engage Actively with Practice Problems

Attempt all exercises and problems provided, and seek additional practice to reinforce learning.

Utilize Supplementary Resources

Pair the manual with online tutorials, accounting software, and supplementary texts to deepen understanding.

Join Study Groups or Forums

Collaborate with peers to discuss complex topics, share insights, and clarify doubts.

Where to Find the Meigs and Meigs Manual Book of Accounting

Printed Editions and Libraries

Many university libraries and bookstores carry physical copies of the manual, especially in editions published in recent decades.

Digital Versions and E-books

Digital formats are increasingly available through online platforms, making it convenient to access the manual on various devices.

Official Publishers and Educational Resources

Check with reputable educational publishers or the official website for the most updated and authentic editions.

Conclusion

The **Meigs and Meigs Manual Book of Accounting** remains a cornerstone in accounting education, appreciated for its clarity, comprehensive coverage, and practical approach. Whether you are a student striving to grasp fundamental accounting concepts or a professional seeking a reliable reference, this manual offers valuable insights and structured guidance. Its enduring relevance and adaptability to modern standards make it an essential resource for anyone committed to mastering the art and science of accounting. Investing time in studying this manual can significantly enhance your understanding, skills, and confidence in the field of accounting, paving the way for academic success and professional excellence.

Meigs and Meigs Manual Book of Accounting has long been regarded as a foundational text in the field of accounting education. Renowned for its comprehensive coverage, clarity, and practical approach, this manual has served countless students, educators, and professionals in developing a robust understanding of accounting principles and practices. In this article, we will explore the

historical significance, core content, pedagogical strengths, and modern relevance of the Meigs and Meigs Manual Book of Accounting, providing a detailed guide for those interested in its enduring value.

Introduction to Meigs and Meigs Manual Book of Accounting

The Meigs and Meigs Manual Book of Accounting is a seminal textbook first introduced in the early 20th century, authored by William M. Meigs and Raymond P. Meigs. Its primary goal was to simplify complex accounting concepts and present them in an accessible manner suitable for beginners and advanced learners alike. Over decades, it has evolved through multiple editions, each refining its approach based on pedagogical advancements and industry needs.

The manual is widely appreciated for its systematic arrangement of topics, practical problem sets, and emphasis on understanding the why behind accounting procedures, not just the how. Its influence extends beyond classroom instruction, shaping the foundational principles that underpin modern accounting standards.

Historical Context and Evolution

Origins and Development

- First Publication: The initial edition was published in the early 1900s, during a period when accounting was transitioning from a craft to a formalized profession.
- Authorship: William M. Meigs, a prominent accountant and educator, collaborated with Raymond P. Meigs to produce a comprehensive resource.
- Evolution: Over the years, successive editions incorporated changes reflecting technological advances, regulatory shifts, and evolving best practices.

Impact on Accounting Education

- The manual became a standard textbook in colleges and universities.
- It influenced the development of accounting curricula across North America.
- The structured approach helped standardize accounting instruction during formative years of the profession.

Core Content and Structure of the Manual

The Meigs and Meigs Manual Book of Accounting is organized into logically sequenced chapters, each building upon the previous to foster a cumulative understanding.

Fundamental Topics Covered

- Introduction to Accounting: Definitions, objectives, and the role of accounting in business.
- Basic Principles: Double-entry bookkeeping, the accounting equation, and the accounting cycle.
- Recording Transactions: Journal entries, ledger posting, and subsidiary books.
- Financial Statements: Preparation of trial balances, income statements, and balance sheets.
- Adjusting Entries: Accruals, deferrals, depreciation, and inventory adjustments.
- Special Accounts: Cash, receivables, payables, and payroll.
- Partnerships and Corporations: Formation, capital accounting, and dissolution.
- Cost Accounting: Basics of costing systems and inventory valuation methods.

Pedagogical Features

- Illustrative Examples: Realistic business scenarios to contextualize concepts.
- Practice Problems: End-of-chapter exercises for mastery.
- Summaries and Review Questions: Reinforce learning and retention.
- Flowcharts and Diagrams: Visual aids to clarify processes.

Teaching Methodology and Didactic Strengths

Clarity and Accessibility

Meigs and Meigs prioritize clear explanations, avoiding unnecessary jargon, making complex topics approachable for novices.

Practical Orientation

- Emphasis on how to record transactions correctly.
- Step-by-step procedures foster confidence in applying concepts.
- Inclusion of real-world examples bridges theory and practice.

Progressive Learning

- The manual scaffolds content from basic to advanced topics.
- Reinforces learning with cumulative review sections.
- Encourages problem-solving skills through varied exercises.

Use of Visual Aids

Flowcharts and diagrams simplify understanding of complex processes like the accounting cycle and ledger management.

Modern Relevance and Adaptation

While the Meigs and Meigs Manual Book of Accounting originated in a different era, its principles remain relevant today, especially when integrated with modern tools.

Continued Use in Education

- Many accounting courses still reference classic editions for foundational concepts.
- Its structured approach complements contemporary accounting software training.

Incorporating Technology

- Modern editions and adaptations include sections on computerized accounting systems.
- The manual's principles underpin the logic of digital accounting software, emphasizing the importance of understanding the underlying processes.

Bridging Theory and Practice

- The manual's emphasis on practical exercises aligns with current experiential learning approaches.
- Its emphasis on understanding over rote memorization prepares students for real-world application.

How to Maximize the Benefits of the Manual

Study Tips

- Read Actively: Engage with examples rather than passively reading.
- Practice Diligently: Complete all exercises and review solutions.
- Use Visual Aids: Draw flowcharts to visualize processes.
- Link Concepts: Connect principles learned to contemporary accounting practices.

Supplementary Resources

- Use online tutorials and videos to reinforce understanding.
- Consult current accounting standards to see how foundational principles have evolved.
- Participate in internships or practical exercises to apply theoretical knowledge.

Conclusion

The Meigs and Meigs Manual Book of Accounting remains a cornerstone resource in the field of accounting education. Its comprehensive coverage, clear explanations, and practical approach have cemented its reputation as a reliable guide for learners at all levels. While modern technology has transformed the landscape of accounting, the fundamental principles embedded in Meigs and Meigs continue to underpin effective accounting practice today. For students, educators, and professionals seeking a thorough understanding of accounting fundamentals, revisiting this manual offers valuable insights and a solid foundation upon which to build advanced knowledge and skills.

In summary, whether you are just starting your accounting journey or seeking to reinforce your understanding, the Meigs and Meigs Manual Book of Accounting remains a timeless resource that combines clarity, practicality, and pedagogical rigor. Its enduring relevance underscores the importance of mastering core principles before advancing into more complex realms of the profession.

Question What is the primary focus of the Meigs and Meigs Manual Book of Accounting? The Meigs and Meigs Manual Book of Accounting primarily focuses on providing comprehensive guidance on bookkeeping, accounting principles, and financial statement preparation for students and practitioners. **Answer** How has the Meigs and Meigs Manual evolved over editions to stay relevant? The manual has evolved by incorporating modern accounting standards, updated examples, digital tools, and contemporary practices to align with current financial reporting requirements. What are the key topics covered in the latest edition of the Meigs and Meigs Manual? Key topics include journalizing transactions, ledger posting, trial balances, adjusting entries, financial statements, and the basics of managerial and cost accounting. Is the Meigs and Meigs Manual suitable for beginners in accounting? Yes, the manual is designed to be accessible for beginners, offering step-by-step explanations, exercises, and examples to facilitate learning. How does the Meigs and Meigs Manual assist in understanding practical accounting applications? It provides real-world examples, detailed procedures, and practice problems that help students and practitioners apply accounting concepts effectively. Are there digital or online resources associated with the Meigs and Meigs Manual? Some editions include companion online resources, such as practice exercises, answer keys, and supplementary tutorials to enhance learning. Can the Meigs and Meigs Manual be used for professional accounting certification preparation? While it's primarily an educational textbook, the manual covers foundational principles that are useful for exam preparation and understanding core

accounting concepts. What distinguishes the Meigs and Meigs Manual from other accounting textbooks? Its detailed step-by-step approach, clear explanations, and practical focus make it a preferred choice for students seeking thorough understanding of bookkeeping and accounting procedures. Does the Meigs and Meigs Manual include modern accounting topics like digital accounting tools? Recent editions have started integrating topics related to digital accounting software and tools, reflecting current industry practices. Where can I access or purchase the latest edition of the Meigs and Meigs Manual Book of Accounting? The latest edition can be purchased through academic bookstores, online retailers like Amazon, or accessed via educational institutions' libraries and digital platforms.

Related keywords: accounting manual, Meigs and Meigs, accounting principles, financial accounting, bookkeeping, accounting procedures, accounting textbooks, manual of accounting, accounting education, financial statements

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