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c. Wages Expense 2,700 Wages Payable 2,700 Accrued wages. d. Unearned Rent 3,000 Rent Revenue 3,000 Rent earned ( $\$9,000 \div 3$  months). e. Depreciation Expense 3,200 Accumulated Depreciation—Equipment 3,200 Depreciation expense. 2. Adjusting entries are a planned part of the accounting process to update the accounts.

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Chapter 2 answers 1. Prob. 2-1B 1. and 2. ... As will be discussed in Chapter 3, various adjustments are normally required at the end of the accounting period. For example, adjustments for supplies used, insurance expired, and depreciation would probably be required. Note to Instructors: At this point, students have not been exposed to ...

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