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chap002 Managerial Accounting and Cost Concepts

The journal entry is a method for expressing the effects of a transaction on accounts in a debits-equal-credits format. The title of the account(s) to be

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10. An unadjusted trial balance is prepared after all current transactions have been journalized and posted to the ledger. It does not include the effects of the adjusting entries. The basic purpose of an unadjusted trial balance is to check the equalities

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