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### **chap002 Managerial Accounting and Cost Conepts**

Solutions Manual, Appendix 3A 69 Problem 3A-4 (continued) Second, the costs associated with the batch-level activity (machine set- ups) have also been assigned to the specific products to which they re- late.

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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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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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