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entries help achieve the goals of accrual accounting by recognizing revenue when it is earned and recognizing expenses when the related goods or services are used. All adjusting entries affect both an

income statement account and a balance sheet account.

## **CHAPTER 4 THE ACCOUNTING CYCLE: ACCRUALS AND DEFERRALS**

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the accounting equation differently than the other side. Question 2â€“3 The purpose of a journal is to capture, in chronological order, the dual effect of a transaction.

### **Chapter 2 Review of the Accounting Process**

Problem 2-6B Chapter 3 Exercise 3-2 Exercise 3-3 Exercise 3-6 Problem 3-3A Problem 3-3B Problem 3-4A Problem 3-4B Problem 3-5A Problem 3-5B Serial Problem SP 3 Chapter 4 Exercise 4-4 Exercise 4-5 Problem 4-2A Problem 4-2B Problem 4-3A Problem 4-3B Problem 4-4A Problem 4-4B Increase test scores by at least a full letter grade

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