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Accounting Answers Chapter 9

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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chapter 3. Chapter 3 Adjusting Accounts
and Preparing Financial Statements
QUESTIONS 1. The cash basis of
accounting reports revenues when cash
is received while the accrual basis
reports revenues when they are earned.

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