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B. Ex. 4.1 B. Ex. 4.2 B. Ex. 4.3 B. Ex. 4.4 Analysis B. Ex. 4.5 B. Ex. 4.6 B. Ex. 4.7 B. Ex. 4.8 ... Unearned revenue 4 Accrued salaries 5 CHAPTER 4 THE ACCOUNTING CYCLE: ACCRUALS AND DEFERRALS Exercises 6 Analysis Analysis Analysis Accrued taxes Analysis ... Accrual accounting requires that revenue be recognized in the accounting records when ...

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The accounting cycle and closing process. The nature of "optional" reversing entries. Classified balance sheets. The importance of business liquidity and the concept of an operating cycle. Chapter 4 shows how adjustments like those from the previous chapter are applied in the development of an adjusted trial balance.

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balances that are carried forward into the next accounting period. Steps in the Accounting Cycle 13. (L.O. 4) The required steps in the accounting cycle are: a. Analyze business transactions. b. Journalize the transactions. c. Post to ledger accounts. d. Prepare a trial balance. e. Journalize and post adjusting entries: Deferrals/Accruals. f.

CHAPTER 4 COMPLETING THE ACCOUNTING CYCLE
Accounting Managerial Accounting: The Cornerstone of Business Decision-Making Use the following information for Brief Exercises 4-24 and 4-25: At the beginning of the year, Hallett Company estimated the following: Refer to the information for Hallett Company above. Hallett uses departmental overhead rates. In the cutting department, overhead is applied on the basis of machine hours.