

Adjusting The Accounts

Learning Objectives

- Explain the accrual basis of accounting and the reasons for adjusting entries.
- Prepare adjusting entries for deferrals.
- Prepare adjusting entries for accruals.
- Describe the nature and purpose of an adjusted trial balance.

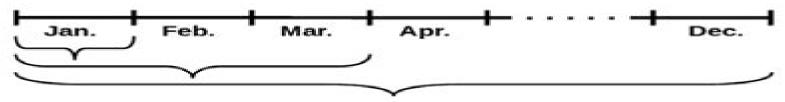
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LEARNING OBJECTIVE



Explain the accrual basis of accounting and the reasons for adjusting entries.

Accountants divide the economic life of a business into artificial time periods (Time Period Assumption).



Generally a

month,

Alternative Terminology
The time period assumption
is also called the

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Marleen C. Pugach

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Investing Online For Dummies Matthew Krantz, 2016-02-01 Building substantial online investments is a page away Anyone can invest online but without the right guidance and know how a well meaning online investment can go wrong fast Inside you ll find the investment strategies you need to pick a winning strategy find an online broker and build a successful investment portfolio This friendly and easily accessible guide bypasses confusing jargon and points you toward the most helpful websites online calculators databases and online communities that will help you succeed in the stock market Updated to cover the latest tools of the trade this new edition of Investing Online For Dummies offers expert online investing advice that you can take to the bank From setting reasonable expectations figuring out how much to invest and assessing appropriate risks to picking an online broker and finding investment data online this power packed book sums up everything you ll encounter as you invest your way to hard earned financial success Understand the basics of investing and learn to measure risks Analyze stocks and financial statements Choose an online broker and execute trades online Use online tools to calculate your investment performance Don t take a risk on the wrong tool or strategy Investing Online For Dummies features a stockpile of powerful effective resources to help you build an impressive portfolio The Education Triple Cocktail Brahm Fleisch, 2018-08-15 The Education Triple Cocktail brings together rigorous quantitative and qualitative research on a new approach to improving foundational teaching and learning for schoolchildren living in working class poor and remote rural communities in resource constrained systems like South Africa At the core of this book is the theory and evidence for a powerful new interlocking and mutually reinforcing change model Inspired by the AIDS treatment story the three pronged approach of structured daily lesson plans appropriate and high quality educational materials and one on one instructional coaching to help teachers transform their instructional practices in early grade classrooms shows that it will improve learning outcomes For education systems defined by low levels of early grade learning and profoundly unequal outcomes The Education Triple Cocktail offers a theoretically informed evidence based way forward This book will be of immense use to teachers students of Education policymakers and parents Transitions Carola Suárez-Orozco. Mona M. Abo-Zena, Amy K. Marks, 2015-10-02 Immigration to the United States has reached historic numbers 25 percent of children under the age of eighteen have an immigrant parent and this number is projected to grow to one in three by 2050 Immigrant children and the children of immigrants face unique developmental challenges Transitions offers comprehensive coverage of the field's best scholarship on the development of immigrant children providing an overview of what the field needs to know or at least systematically begin to ask about immigrant children and adolescents from a developmental perspective From back cover Financial Accounting Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2019-12-12 To understand a business you have to understand the financial insides of a business organization Through a focus on accounting transactions real world problem solving and engaging industry examples Weygandt Financial Accounting 11th edition demonstrates how

accounting is an exciting field of study and helps connect core financial accounting concepts to students everyday lives and future careers Continuing to help students succeed in their introductory financial accounting course for over two decades this edition brings together the trusted Weygandt Kimmel and Kieso reputation with fresh timely and accurate updates to help build confidence and engage today s students **Information Systems for Business** France Bélanger, PhD, Craig Van Slyke, 2011-11-29 Includes bibliographical references and index Because Teaching Matters Marleen C. Pugach, 2023-12-12 Revised and updated guide for prospective teachers with increased detail about the realities of teaching in a changing demographic society post pandemic life societal changes brought about by technology and the current political moment in education Real challenges Real choices And very real consequences That's what today's classrooms are about That s why Marleen Pugach s Because Teaching Matters Third Edition depicts today s classrooms as they truly are while highlighting the enormous impact teachers have on students lives The book is organized around five professional commitments learning from multiple sources of knowledge using the curriculum responsibly practicing equity minded teaching meeting the needs of individual students in the context of the classroom and school community and contributing actively to the profession The third edition focuses on The current landscape and challenges of supporting multi racial multi ethnic multi lingual and multi ability classrooms across socio economic levels and the relationships among students families communities and educators The latest academic approaches for teaching students who have disabilities leveraging modern classroom technology the role of legislation and funding and updates on the current context of teaching and teacher preparation New post pandemic societal and educational contexts Classroom and school reflections on practice written by current teachers and teacher leaders in real classrooms and real schools showing authentic best practices in action Ideal for Foundations of Education and Introduction to Teaching courses designed to provide preservice teachers with an overview of the profession Because Teaching Matters Third Edition tells the story of today's complex classrooms It also drives home that though the decision to teach is a serious one it is one that can be extremely rewarding *Quantum Computing For Dummies* whurley, Floyd Earl Smith, 2023-08-17 Comprehend the mysteries and the amazing potential of quantum computing Quantum computing has the promise to be the next huge thing in technology How do we know that Look at how much the big players in tech are investing in the technology Quantum Computing For Dummies preps you for the amazing changes that are coming with the world of computing built on the phenomena of quantum mechanics Need to know what is it and how does it work This easy to understand book breaks it down and answers your most pressing questions Get a better understanding of how quantum computing is revolutionizing networking data management cryptography and artificial intelligence in ways that would have previously been unthinkable With a Dummies guide by your side you ll get a primer on the inner workings and practical applications of quantum computers Learn the difference binary and quantum computers Discover which industries will be most influenced by quantum computing See how quantum improves encryption and enables business Take a look at

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