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chapter 3 adjusting the accounts - john wiley & sons - an accounting time period that is one year in length is a fiscal year. a fiscal year usually begins with the first day of a month and ends twelve months later on the last day of a month.

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the accounting information system - wiley - the accounting information system 3-3 tip: an understanding of the following terms is important. (1) event: a happening of consequence. an event generally is the source or cause of changes in assets, liabilities,

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accounting in action - wiley - as a financial information system, accounting is the process of identifying, recording, and communicating the economic events of an organization. in this chapter, we: (1) introduce the subject of accounting and gaap (generally accepted accounting principles), (2) discuss the basic accounting equation and the effects of transactions on

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weygandt intermediate accounting 9e solutions manual ch04 - and is made at the beginning of the new accounting period. reversing entries are an optional step in the accounting cycle. 11. the steps that involve journalizing are: (1) journalize the transactions, (2) journalize the adjusting entries, and (3) journalize the closing entries. 12.

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