

## Mastering Adjusting Entries Aipb

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1. Mastering Adjusting Entries Section 1. Accrual v. cash basis Section 2. Accrued revenue Section 3. Accrued expenses Section 4. Unearned revenue Section 5. Prepaid (deferred) expenses Section 6. Other adjusting entries (depreciation, bad debt, etc.) Section 7. From the unadjusted trial balance to the financial statements 2.

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Adjusting journal entries in case there is a need. Checking general ledger at regular intervals to ensure that the balances and accounts are accurate. Setting up and maintain a chart of accounts in online bookkeeping software as per the double-entry system of accounting and accounting rules.

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