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4.4

## Prepare an Adjusted Trial Balance and Closing Entries

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Question 4

### Practice Question 4

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Selected year-end account balances from the adjusted trial balance as of December 31, 2017, for Sarasota Corp. is provided below.

	Debit	Credit
Accounts Receivable	\$ 69,700	
Dividends	25,250	
Depreciation Expense	12,670	
Equipment	204,290	
Salaries and Wages Expense	87,460	
Accounts Payable		\$ 50,880
Accumulated Depreciation - Equipment		110,310
Unearned Rent Revenue		21,980

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**Financial Accounting** Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2020 The new eighth edition of Financial Accounting Tools for Decision Making Canadian Edition by Kimmel Weygandt Kieso Trenholm Irvine and Burnley continues to provide the best tools for both instructors and students to succeed in their introductory financial accounting class. It helps students understand the purpose and use of financial accounting whether they plan to become accountants or whether they simply need it for their personal life or career. The book's unique balanced procedural and conceptual user oriented approach proven pedagogy and breadth of problem material has made Financial Accounting the most popular introductory text in Canada. This hands on text paired with a powerful online teaching and learning environment offers students a practical set of tools for use in making business decisions based on financial information.

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### **Wiley CPA Examination Review, Outlines and Study Guides**

Patrick R. Delaney, 2001-05-31 Co authored by CPA exam gurus Patrick Delaney the Wiley CPA Examination Study Guides are the most widely used resource in the CPA preparation market. This thorough paperback volume is published annually and reviews all four parts of the CPA exam with many questions taken directly from previous CPA exams including new question formats.

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