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The fundamental steps in the accounting process are those involved in the accounting cycle: Analyze transactions to determine if an economic exchange has taken place and, if so, journalize and post the transaction. An unadjusted trial balance is then prepared to help identify potential adjustments.

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Answer: A company ' s accounting equation (its books) can be in balance yet its financial statements have errors or misstatements because of the following: entire transactions were not recorded,

transactions were

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The Basic Steps 17. The basic steps in the recording process are illustrated as follows: Transaction. On September 4, Fesmire Inc. pays \$3,000 cash to a creditor in full payment of the balance due.

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CHAPTER 14

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ANSWERS TO QUESTIONS 1. (a) A dividend is a distribution of cash or stock by a corporation to its stockholders on a pro rata ... The accounting entries and their dates are: Declaration date—Debit Retained Earnings and Credit Dividends Payable. ... Questions Chapter 14 (Continued) 16. The unique feature of a corporation income statement is a ...

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