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Katherine Schipper is the Thomas F. Keller Professor of Accounting at the Duke University, Fuqua School of Business. She is a former Board member of the Financial Accounting Standards Board (FASB), a past president of the American Accounting Association and a winner of its Outstanding Educator award, and a member of the Accounting Hall of Fame.

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ANSWERS TO QUESTIONS ITM 1

ANSWERS TO QUESTIONS . 1. Adjusting entries are made at the end of the accounting period to record all revenues and expenses that have not been recorded but belong in the current period. They update the balance sheet and income statement accounts at the end of the accounting period. 2. A trial balance is a list of the individual accounts, usually in financial statement order, with their debit

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