

4.4

Prepare an Adjusted Trial Balance and Closing Entries

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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		\$ 50,860
Accumulated Depreciation—Equipment		110,250
Unearned Rent Revenue		21,980

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 - The Rise of Digital Reading Wiley Plus Accounting Answers Ch 9
 - Advantages of eBooks Over Traditional Books
2. Identifying Wiley Plus Accounting Answers Ch 9
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Wiley Plus Accounting Answers Ch 9
 - User-Friendly Interface
4. Exploring eBook Recommendations from Wiley Plus Accounting Answers Ch 9
 - Personalized Recommendations
 - Wiley Plus Accounting Answers Ch 9 User Reviews and Ratings
 - Wiley Plus Accounting Answers Ch 9 and Bestseller Lists
5. Accessing Wiley Plus Accounting Answers Ch 9 Free and Paid eBooks
 - Wiley Plus Accounting Answers Ch 9 Public Domain eBooks
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 - Wiley Plus Accounting Answers Ch 9 Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Wiley Plus Accounting Answers Ch 9
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 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Wiley Plus Accounting Answers Ch 9
9. Balancing eBooks and Physical Books Wiley Plus Accounting Answers Ch 9
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Wiley Plus Accounting Answers Ch 9
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Wiley Plus Accounting Answers Ch 9
 - Setting Reading Goals Wiley Plus Accounting Answers Ch 9
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Wiley Plus Accounting Answers Ch 9
 - Fact-Checking eBook Content of Wiley Plus Accounting Answers Ch 9
 - Distinguishing Credible Sources
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