

4.4

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

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integrate the use of financial statements for decision making the authors identify a finite set of tools necessary to make business decisions based on financial information The Decision Toolkit is provided for the reader and integrated throughout the text

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