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### Accounting Practice Set Solutions

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PRACTICE SET II. THE ACCOUNTING EQUATION I. THE ACCOUNTING EQUATION Write the accounting equation at the top of these three T accounts. Place the abbreviation DR. and CR. on the proper side of all T accounts.

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Since this practice set is a manual accounting practice set, you are still required to manually journalise the adjusting entries and post them to the ledger as a separate step. The purpose of adjusting entries is to ensure that the general ledger account balances reflect the income earned and expenses incurred during the accounting period.

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