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Number Description Difficulty Level Time  
Allotted (min.) 1A Prepare adjusting

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entries, post to ledger accounts, and prepare an adjusted trial balance.  
Simple 40-50 2A Prepare adjusting entries, post, and prepare adjusted

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Q2-3 Q2-4 Q2-5 Q2-6 Q2-7 Q2-8 Q2-9

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Identify the basic steps in the recording process. Q2-10 Q2-19 BE2-4 E2-6 E2-7 4.

Explain what a journal is and how it helps in the recording process. Q2-12  
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