

## CHAPTER OVERVIEW

### 4: Adjusting Journal Entries (AJE's)

#### Learning Objectives

- Distinguish between cash basis and accrual basis accounting and explain their impact on the financial statements, including the revenue recognition and matching principles

- 4.1: Explain the Concepts and Guidelines Affecting Adjusting Entries
- 4.2: Discuss the Adjustment Process and Illustrate Common Types of Adjusting Entries
- 4.3: Record and Post the Common Types of Adjusting Entries
- 4.4: Use the Ledger Balances to Prepare an Adjusted Trial Balance
- 4.5: Prepare Financial Statements Using the Adjusted Trial Balance
- 4.6: Describe and Prepare Closing Entries for a Business
- 4.7: Prepare a Post-Closing Trial Balance

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