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FINANCIAL AND MANAGERIAL ACCOUNTING - Fourth Edition Chapter 2: Recording Business Transactions Page 11 of 15 E2-25 Requirements 1. 2. Solution: Requirements 1 and 2 Debits equal Credits, Accounts Amount High or Low Yes or No a. b. c. d. e. For each of these errors, state whether total debits equal total credits on the trial balance.

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Dr. Tietz is also the coauthor of a managerial accounting textbook, Managerial Account-ing, with Dr. Karen Braun. She received the 2017 Bea Sanders/AICPA Innovation in Teaching Award for her web tool for financial accounting instructors, the Accounting Case Template. In 2016, Dr. Tietz was awarded the Jim Bulloch Award for Innovations in

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