

Strandy Kvalitet: Adjusteringer

I. Definition:

Adjusteringer er journalisering af rettelser på årsregnskabets slutposteringer, der sikrer, at regnskabet er i overensstemmelse med den økonomiske virkelighed.

II. Typer af Adjusteringer:

- **Rettelser:** Rettelser af fejl, der er opstået i løbet af regnskabsåret.
 - **Årsregnskabets rettelser:** Rettelser af fejl, der er opstået i forbindelse med årsregnskabets opstilling.
 - **Årsregnskabets fejlrettelser:** Rettelser af fejl, der er opstået i forbindelse med årsregnskabets opstilling.
- **Rettelser af fejl:** Rettelser af fejl, der er opstået i forbindelse med årsregnskabets opstilling.
 - **Årsregnskabets fejlrettelser:** Rettelser af fejl, der er opstået i forbindelse med årsregnskabets opstilling.
 - **Årsregnskabets fejlrettelser:** Rettelser af fejl, der er opstået i forbindelse med årsregnskabets opstilling.

III. Formål:

- **At sikre, at regnskabet er i overensstemmelse med den økonomiske virkelighed.**
- **At sikre, at regnskabet er i overensstemmelse med den økonomiske virkelighed.**
- **At sikre, at regnskabet er i overensstemmelse med den økonomiske virkelighed.**

IV. Eksempler på Adjusteringer:

- **Rettelser af fejl:** Rettelser af fejl, der er opstået i forbindelse med årsregnskabets opstilling.
- **Rettelser af fejl:** Rettelser af fejl, der er opstået i forbindelse med årsregnskabets opstilling.
- **Rettelser af fejl:** Rettelser af fejl, der er opstået i forbindelse med årsregnskabets opstilling.
- **Rettelser af fejl:** Rettelser af fejl, der er opstået i forbindelse med årsregnskabets opstilling.

V. Procedure for at opstille Adjusteringer:

- **Identificer de fejl, der er opstået i forbindelse med årsregnskabets opstilling.**
- **Bestem de fejl, der er opstået i forbindelse med årsregnskabets opstilling.**
- **Bestem de fejl, der er opstået i forbindelse med årsregnskabets opstilling.**
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- **Bestem de fejl, der er opstået i forbindelse med årsregnskabets opstilling.**

VI. Formål med Adjusteringer:

Mastering Adjusting Entries Study Guide

R Sandford



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