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CHAPTER 8 Completing the Accounting Cycle

According to the International Financial Reporting Standards, a financial statement must be relevant, reliable, and comparable Accrual accounting is the practice of recording revenues and expenses when they happen regardless of whether cash is received or paid

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CHAPTER 6 The Journal and Source Documents

accounting records easy A journal is a book in which the accounting entries for all transactions are first recorded, in order of date, before they are recorded in the ledger accounts A journal entry is the complete accounting entry for a transaction in the form in which it is written in the general journal

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CHAPTER 6

2 Explain the accounting for inventories and apply the inventory cost flow methods Q6-8 Q6-10 BE6-5 Q6-7 Q6-9 Q6-5 BE6-2 BE6-3 BE6-4 E6-5 E6-6 E6-7 E6-8 P6-2A P6-3A P6-2B P6-3B P6-5A P6-5B P6-6A P6-6B E6-3 E6-4 P6-4A P6-4B P6-7A P6-7B E6-3 E6-4 P6-5A P6-5B 3 Explain the financial

effects of the inventory cost flow assumptions Q6-6 Q6-11 Q6-12

CHAPTER 5

*8A Complete accounting cycle beginning with a worksheet Moderate 50-60 1B Journalize purchase and sales transactions under a perpetual inventory system Simple 20-30 2B Journalize, post, and prepare a partial income statement Simple 30-40 3B Prepare financial statements and adjusting and closing entries Moderate 40-50

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CHAPTER 3 REVIEW EXERCISES - LEC - Home

overcome by accounting programs, which are introduced later in the text) Transaction 1: A customer, F Vanweers, paid a debt of \$250 Transaction 2: There was \$150 worth of supplies purchased on credit from Norpaints Transaction 3: B Provost, the owner, invested \$300 cash into the business or the business sold services for \$300 cash