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5. Accounting is the process of identifying, recording, and communicating the economic events of an organization to interested users of the information. The first step of the accounting process is to identify events that are (a) considered evidence of economic activity and (b) relevant to a particular business organization.

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Problem Number Description Difficulty Level Time Allotted (min.) 1A Identify problems and recommend inventory system. Moderate 20-30 2A Record inventory transactions and post to inventory

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Wiley: Accounting

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Questions Chapter 13 (Continued) 15. When treasury stock is resold at a price above original cost, Cash is debited for the amount of the proceeds (\$18,000), Treasury Stock is credited at cost (\$12,000), and the excess (\$6,000) is credited to Paid-in Capital from Treasury Stock. Cash is an asset, and the other two accounts are

CHAPTER 13

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