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zero at the end of the accounting period; therefore, the term temporary or nominal is sometimes

given to these accounts. 5. The double-entry system means that for every debit amount there must be a credit amount and vice-versa. At least two accounts are affected. ... plus operating expenses. (b) The measurement process in a merchandising ...

CHAPTER 3

Questions Chapter 21 (Continued) **4. Wayne Higley Company's rental of warehousing space on a short-term and sporadic basis is seldom construed as the acquisition of an asset or even a financing arrangement. The contract ... the accounting treatment would be to record only the periodic rental payments as

CHAPTER 21

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