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the relevance of each business transaction to specific accounting periods, and its effects on those periods. Regular reporting makes financial statements more useful but can cause accounting problems because many business transactions affect more than one accounting period and it may

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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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