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Chapter 13. Accounting for Corporations. PROBLEM SET B. Problem 13-1B (30 minutes) Part 1. a. To record sale of 3,000 (\$3,000/\$1 per share) shares of \$1 par value common stock for \$40 (\$120,000/3,000) per share.

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Chapter 1. Accounting in Business . QUESTIONS. 1. The purpose of accounting is to provide decision makers with relevant and reliable information to help them make better decisions. Examples include information for people making investments, loans, and business plans. 2. Technology reduces the time, effort, and cost of recordkeeping.

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Chapter 14. Long-Term Liabilities. PROBLEM SET B. Problem 14-1B (50 minutes) Part 1. a. Cash Flow Table Table Value* Amount Present Value Par value B.1 0.6139 \$90,000 \$55,251 Interest (annuity) B.3 7.7217 5,400** 41,697 Price of bonds \$96,948 Bond Premium \$ 6,948 * Table values are based on a discount rate of 5% (half the annual market rate) and 10 periods (semiannual payments).

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8. Marketing managers are likely interested in information such as sales volume, advertising costs, promotion costs, salaries of sales personnel, and sales commissions. 9. Accounting is described as a service activity because it serves decision makers by providing information to help them make better business decisions. ... FAP 21e Chapter 1 SM ...

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x Exercise 8-8 (10 minutes) The voucher system of control establishes procedures for: (a) Verifying, approving, and recording obligations for eventual cash disbursements, and (b) Issuing checks for payment of verified, approved, and recorded obligations.

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