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CHAPTER 5 Transactions That Affect

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CHAPTER 3Business Transactions and the Accounting Equation What You'll Learn Describe the relationship between property and financial claims. Explain the meaning of the term equities as it is

used in accounting. List and define each part of the accounting equation. Demonstrate the effects of transactions on the accounting equation.

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CHAPTER 22 Study Plan Check Your Understanding Section 1 Read Section 1 on pages 600–603 and complete the following exercises on page 604. Thinking Critically Communicating Accounting Problem 22-1 Preparing a Cash Proof Problem 22-2 Recording a Cash Overage Section 2 Read Section 2 on pages 605–613 and complete the following exercises on page 614.

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