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estimate of an answer to check for reasonableness, you can use rounding as shown: 4,682 5,000 14,289 14,000 18,971 19,000 Round to the nearest thousand and add to get an estimate of 19,000. Because this is close to the calculated sum of 18,971, the answer is reasonable. MATH HINTS 418 Chapter 15 Accounting for Purchases and Cash Payments

CHAPTER 15 Accounting for Purchases

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Chapter 3 Business Transactions and the Accounting Equation

CHAPTER 10 Completing the Accounting Cycle for a Sole Proprietorship What You'll Learn Explain why it is necessary to update accounts through closing entries. Explain the purpose of the Income Summary account. Explain the relationship between the Income Summary account and the capital account. Analyze and journalize the closing entries.

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