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21-4 ANSWERS TO QUESTIONS 1. (a) Process cost. (b) Process cost. (c) Job order. (d) Job order. 2. The primary focus of job order cost accounting is on the individual job. In process cost accounting, the primary focus is on the processes involved in producing homogeneous products. 3.

## **CHAPTER 21**

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5-6 Copyright © 2013 John Wiley & Sons, Inc. Weygandt, Accounting Principles, 11/e, Solutions Manual (For Instructor Use Only) ANSWERS TO QUESTIONS 1. (a) Disagree ...

## **Weygandt Accounting Principles 11e Solutions Manual Ch5 ...**

The lease qualifies for capital lease accounting by the lessee because: (1) title to the engines transfers to the lessee, (2) the lease term is equal to the estimated life of the asset, and (3) the present value of the minimum lease payments exceeds 90% of the fair value of the leased engines.

## CHAPTER 21

2. Understand the theory of debits and credits and apply accounting theory to business transactions. 3. Examine the conceptual framework of accounting under generally accepted accounting principles 4. Define the function of accounting. 5. Interpret and use information provided by financial accounting systems in making business decisions 6.

### Fundamental Accounting Principles, 21st Edition

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Basic Accounting Principles and Guidelines. Since GAAP is founded on the basic accounting principles and guidelines, we can better understand GAAP if we understand those accounting principles. The following is a list of the ten main accounting principles and guidelines together with a highly condensed explanation of each. 1. Economic Entity ...

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CHAPTER 21 Accounting for Leases SOLUTIONS TO EXERCISES EXERCISE 21-1 (15–20 minutes) (a) This is a capital lease to Adams since the lease term (5 years) is greater than 75% of the economic life (6 years) of the leased asset.

### Chapter 21 Solutions-Intermediate Accounting - Term Paper

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1-8 Weygandt, Accounting Principles, 12/e, Solutions Manual (For Instructor Use Only) Questions Chapter 1 (Continued) 19. Yes. Net income does appear on the income statement—it is the result of subtracting expenses from revenues. In addition, net income appears in the owner's equity statement—it is shown as

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