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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

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The accounting period of a business is separated into activi-ties called the accounting cycle. These activities help the busi-ness keep its accounting records in an orderly fashion. Take a look at Figure 6–1, which describes accounting activities and their sequence. In this chapter you will use Steps 1, 2, and 3 of the account-ing cycle: 1.

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