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### **CHAPTER 12**

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ACC 557 - WileyPLUS Homework Chapter 1 Exercises: 1-4, 1-7, 1-11 Problem: 1-2A Exercise 1-4 Your answer is correct. The following situations involve accounting principles and assumptions. For each of the three situations, state if the accounting method used is correct or incorrect.

### **ACC\_557\_WileyPLUS\_-\_Chapter\_1 - Exercises:14,17,111 ...**

\*9. Differentiate the cash basis of accounting from the accrual basis of accounting. 13 20, 21 10  
\*10. Identify adjusting entries that may be reversed. 14 22 \*11. Prepare a 10-column worksheet.

23, 24, 25 11 \*These topics are dealt with in the Appendix to the Chapter.

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Confusion exists between accounting accruals (sometimes referred to as accounting reserves) and the reserving or setting aside of specific assets to be used for a particular purpose or contingency. Accounting accruals are simply a method of allo-cating costs among accounting periods and have no effect on an entity's cash flow. Those

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