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3-6 Questions Chapter 3 (Continued) \*19. Wages paid during the year will include the payment of any wages attributable to the prior year but unpaid at the end of the prior year. This amount is an expense of the prior year and not of the current year, and thus should be subtracted in determining wages expense. Similarly, wages paid during the

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Questions Chapter 3 (Continued) \*18. Under the cash basis of accounting, revenue is recorded only when cash is received and expenses are recorded only when paid.

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23-5 Questions Chapter 23 (Continued) 8. It is necessary to convert accrual-based net income to a cash basis because net income includes items that do not provide or use cash.

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