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Intermediate Accounting Solutions Chapter 3 | Debits And ...

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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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

CHAPTER 3

3. Double-entry accounting refers to the process used in recording transactions. The terms debit and credit are used in the accounting process to indicate the effect a transaction has on account balances.

Basic Accounting Terms and Concepts | Intermediate Accounting | CPA Exam FAR | Chp 3 p 1

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Questions Chapter 14 (Continued) 6. The amortization of a bond premium decreases interest expense while the amortization of a bond discount increases interest expense over the life of a bond.

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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 allocating costs among accounting periods and have no effect on an entity's cash flow. Those

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Amjad Awad A discontinued operation occurs when a segment or certain product line in a company's business has been sold, disposed of or abandoned and is ...more A discontinued operation occurs when a segment or certain product line in a company's business has been sold, disposed of or abandoned and is subsequently reported on the company's income statement as income separate from continued operations.

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13-5 Questions Chapter 13 (Continued) 7. A discount on notes payable represents the difference between the present value and the face value of the note, the face value being greater in amount than the discounted amount.

CHAPTER 13

INTERMEDIATE ACCOUNTING, VOLUME 1 DONALD E. KIESO PH.D., C.P.A. Northern Illinois University DeKalb, Illinois ... CHAPTER 3 The Accounting CHAPTER 10 Information System 78 Acquisition and Disposition of Property, Plant, ... Intermediate Components of the Income Statement 148 Illustration 148

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