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accounting, provided such credit balance is not in effect a negative balance applicable to an asset. Thus the word is used broadly to comprise not only items which constitute liabilities in the proper sense of debts or obligations (including provision for those that are unascertained), but also credit ... Questions Chapter 13 (Continued) 7. A ...

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\*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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These exercises are available on the Wiley Plus Web Site. The Web Site provides help with the solutions and records homework grades for each assignment. The assignment grade has been designed to allow students two attempts at each question for full credit. Further attempts will reduce the credit by 30% . Hints and solutions are provided.

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