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*This material is covered in an Appendix to the chapter. 13-2 ASSIGNMENT CLASSIFICATION TABLE (BY LEARNING OBJECTIVE) ... carried forward upon a closing of books of account according to the rules or principles of accounting, provided such credit balance is not in effect a negative balance applicable to an asset. ... 13-5 Questions Chapter 13 ...

CHAPTER 13

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4 Chapter 13 Solutions 5. (3) This is a gain contingency because the amount to be received will be in excess of the book value of the plant. Gain contingencies are not recorded and are disclosed only when the probabilities are high that a gain contingency will become reality. PROBLEM 13-21.

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1-8 Weygandt, Accounting Principles, 12/e, Solutions Manual (For Instructor Use Only) Questions Chapter 1 (Continued) 19. Yes. Net income does appear on the income statement—it is the result of subtracting expenses from revenues. In addition, net income appears in the owner's equity statement—it is shown as

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Chapter 13 - Accounting for Corporations Chapter 13 Accounting for Corporations QUESTIONS 1. Organization expenses (costs) are incurred in creating a corporation. Examples include: legal fees, promoter fees, accountant fees, costs of printing stock certificates, and fees paid to obtain a state charter. 2.

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