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5. Direct labor cost is usually a relatively small cost to a service firm. ____ 6. If all categories of direct labor worked on a job consume the same amount of overhead per hour worked, direct labor hours would be a more appropriate basis to use for charging overhead than direct labor dollars. ____ 7.

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accounting purposes when the obligation is incurred, regardless of when cash is paid out for the goods or services. The incurring of an obligation in the current year to pay an employee a retirement pension at some point in the future. Draw down of inventory-the

Chapter: 1 - 2 - 3 - 4 - 5 - 6 - 7 - 8 - 9 -10 - 11 - 12

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ACCT 2101 Exam 2 Study Guide Chapters 4 – 6 complete solution correct answer key Chapter 4 1. The periodicity assumption states that:a. a transaction can only affect one period of time.b. estimates should not be made if a transaction affects more than one time period.c. adjustments to the enterprise's accounts can only be made in the time period when the business terminates its operations.d.

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1. Explain the purpose of each of the following accounts, identify the normal balance of each, identify the financial statement (including where on the statement) each account is on: Sales, Sales R&A, Sales Discounts, Purchases, Purchases R&A, Purchases Discounts, Freight In, Freight Out, Cost of Goods Sold, and Merchandise Inventory.

ACCT& 201 - Exam 3 Chapter 5 and 6

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