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~~The secret of debits and credits~~

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Rules of Debit and Credit

~~Accounts Receivable and~~

~~Accounts Payable Journal Entries:~~

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The Basics and Analyzing
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THE RECORDING PROCESS

SUMMARY OF QUESTIONS BY

LEARNING OBJECTIVES AND

BLOOM'S TAXONOMY Item LO BT

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Item LO BT True-False Statements

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BRIEF EXERCISE 2-4 The basic steps in the recording process are:

1. Analyze each transaction. In this step, business

documents are examined to determine the effects of the

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transaction on the accounts. 2.

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Page 27/45

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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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(L.O. 1) An account is an
individual accounting record of
increases and decreases in a
specific asset, liability, or owner's

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equity item. 2. In its simplest form, an account consists of (a) the...

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EXERCISES BE 167 Sonoma

Company has the following selected accounts after posting adjusting entries: Accounts Payable \$ 62,000 Notes Payable, 3-month 40,000 Accumulated Depreciation—Equipment 14,000 Notes Payable, 5-year, 6% 80,000

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Payroll Tax Expense 4,000

Interest Payable 3,000 Mortgage

Payable 120,000 Sales Taxes

Payable 38,000 Instructions

Prepare the current liability
section of Sonoma Company's
balance sheet, assuming ...

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...

c. The net income of company A had a mixed trend. While the net income increased from by \$11,909 million from the year 2010 to 2011 and again it

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increased by \$15,811 million from the year 2011 to 2012, the net income decreased by \$4,696 million from the year 2012 to 2013, thus declined about 11% in the year 2013.

Chapter 3 Solutions | Accounting

Page 37/45

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