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Accounting, financial
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3-2 ASSIGNMENT

CLASSIFICATION

TABLE (BY

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Exercises Problems

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accounting
terminology.

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Effected by a Change
in Accounting
Principle" is a change
in accounting
estimate that is
inseparable from the
effect of a related

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change in accounting principle. An example of a change in estimate effected by a change in principle is a change in the method of depreciation, amortization, or depletion for long ...

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step in the accounting cycle. 2. The

worksheet is merely a device used to make it easier to prepare adjusting entries and the financial statements. 3. The amount shown in the adjusted trial balance column for an account equals the account balance in the ledger

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after adjusting entries
have been journalized
and posted. 4.

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