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5. The effects of debits and credits on assets and liabilities and the normal balances are: Accounts Debits Credits Normal Balance Assets Increase Decrease Debit Liabilities Decrease Increase Credit 6. Accounts are kept for each of the four subdivisions of owner's equity: capital, drawings, revenues, and expenses. 7.

CHAPTER 5

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BE5-2 BE5-3 DI5-2 E5-3 E5-4 E5-5 P5-1A P5-2A P5-4A P5-1B P5-2B P5-4B Q5-9 E5-11 4. Explain the steps in the accounting cycle for a merchandising company. Q5-1 Q5-13 Q5-12 Q5-14 BE5-5 BE5-6 DI5-3 E5-6 E5-7 E5-8 P5-4A P5-8A P5-4B P5-3A P5-3B 5. Prepare an income statement for a merchandiser. Q5-18 Q5-17 BE5-8 DI5-4

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1. Prepare a worksheet. BE4-1 Q4-1 Q4-2 Q4-3 Q4-4 Q4-5 BE4-3 DI4-1 E4-1 E4-2 E4-3 P4-2A P4-3A P4-2B P4-3B BE4-2 E4-5 E4-6 P4-1A P4-4A P4-5A P4-1B P4-4B P4-5B \* 2. Explain the process of closing the books. Q4-6 Q4-11 Q4-7 BE4-4 E4-8 BE4-5 E4-11 BE4-6 P4-2A DI4-2 P4-3A E4-4 P4-2B E4-7 P4-3B E4-19 P4-1A P4-4A P4-5A P4-1B P4-4B

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Test Bank for Intermediate Accounting, Sixteenth Edition 1 - 6 TRUE-FALSE—Conceptual  
1. Financial accounting is the process of identifying, measuring, analyzing, and  
communicating financial information needed by management to plan, evaluate, and  
control a company's operations.

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5-6 Copyright © 2013 John Wiley & Sons, Inc. Weygandt, Accounting Principles, 11/e, Solutions Manual (For Instructor Use Only) ANSWERS TO QUESTIONS 1. (a) Disagree ...

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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 balance sheet and statement of cash flows assignment classification table ( topic) topics questions disclosure principles, uses of the balance sheet,

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5-6 Questions Chapter 5 (Continued) \*18. (a) The operating activities part of the income statement has three sections: sales revenues, cost of goods sold, and operating

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expenses.

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E5-5 Corrections of a balance sheet. Complex 30-35 E5-6 Current assets and current liabilities. Complex 30-35 E5-7 Current vs. long-term liabilities. ... 5-4 SOLUTIONS TO CODIFICATION EXERCISES CE5-1 (a) Current assets is used to designate cash and other assets or resources commonly identified as

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