

Chapter 3 Intermediate Accounting

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Intermediate Accounting Chapter 3 Answers intermediate accounting chapter 3 answers CHAPTER 3 3-4 ANSWERS TO QUESTIONS 1 (a) Under the time period assumption, an accountant is required to determine the relevance of each business transaction to specific accounting periods (b) An accounting time period of one year in length is referred to as

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Chapter 3 An accounting information system collects and processes transaction data and then disseminates the financial information to interested parties. BASIC TERMINOLOGY Event. A happening of consequence. An event generally is the source or cause of changes in assets, liabilities, and equity. Events may be external or internal. Transaction.

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(3) Consistency requires that accountable events receive the same accounting treatment from accounting period to accounting period. The cash receipts and disbursements method permits manipulation of the timing of revenues and expenses and may result in treatments which are not consistent, detracting from the usefulness of comparative statements.

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Chapter 3 continued... Every acct on adj trial bal is used only once in creating first 3 financial stmts. Point of closing is to bring RE up to date - in doing that, we zero out temp accts. 4 kinds of closing entries: 1) close out Revenue - debit Rev CR Income Summ (normal credit bal) (only exists long enough for closing entries) - companies may be closing hundreds of rev or exp accts 2) close ...

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Managerial Accounting Solution-Chapter 3,Hilton. CHAPTER 3 Product Costing and Cost Accumulation in a Batch Production Environment ANSWERS TO REVIEW QUESTIONS 3-1 (a) Use in financial accounting: In financial accounting, product costs are needed to determine the value of inventory on the balance sheet and to compute the cost-of-goods-sold expense on the income statement.

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