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Operations Questions 1 Merchandising companies report Merchandise Inventory on the balance sheet, service companies do not Also, merchandising companies report both Sales (of

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1-6 PE 1-5A OUSEL TRAVEL SERVICE Statement of Owner's Equity For the Year Ended November 30, 2016 Shane Ousel, capital, December 1, 2015 \$666,000 Additional investment by owner during year \$...

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CHAPTER 2: ACCOUNTING FOR TRANSACTIONS

Financial Accounting Fundamentals, Ch 2, Wild, 2009 Page 1 CHAPTER 2: ACCOUNTING FOR TRANSACTIONS I FINANCIAL STATEMENTS A Income Statement Describes a company's revenues and expenses along with the resulting net income or loss over a period of time due to earnings activities Examples of accounts on form: Consulting

CHAPTER 3

accounting, revenues are recognized when earned so they can be related to the economic environment in which they occur Trends in revenues are thus more meaningful Questions Chapter 3 (Continued) *13 In the adjusting entry for an unearned revenue, a liability is debited and a revenue is credited *14 Asset and revenue An asset would be

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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 expenses (b) The nonoperating activities part consists of two sections: other revenues and gains, and other expenses and losses *19 The functional groupings are selling and

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