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CHAPTER 11

CHAPTER 11 Current Liabilities and Payroll Accounting ASSIGNMENT CLASSIFICATION TABLE Study Objectives Questions Brief Exercises Exercises A Problems B Problems 1 Explain a current liability, and identify the major types of current liabilities 11 7 1A 1B 2 Describe the accounting for notes payable 2 2 1, 2, 7 1A, 2A 1B, 2B 3 Explain the

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Principles of Accounting 11th Edition Needles Test Bank and Solutions Principles of Accounting, 11th, Edition, Needles Test Bank, Solutions, Solution Manual Accounting Principles, concepts and conventions, GAAP class 11 1 Business Entity Principle This principle assumes that, business and businessman are two separate entities All

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Chapter 3

68 Managerial Accounting, 11th Edition to products and jobs and their product costs will be distorted 3-9 Assigning overhead costs to jobs does not ensure a profit The units produced may not be sold and if they are sold, they may not in fact be sold at prices sufficient to cover all costs It is a myth that assigning costs to products or jobs en-

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CHAPTER 21

process, (2) production cost reports, (3) product costs computed for each accounting period, and (4) unit costs computed based on total manufacturing costs 5 Mel is correct The flow of costs is the same in process cost accounting as in job order cost accounting The method of assigning costs, however, is significantly different 6

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The steps in the accounting cycle are the same for both a merchandising company and a service company (b) The measurement of income is conceptually the same In both types of companies, net income (or loss) results from the matching of expenses with revenues 2

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knowledge of the principles of financial accounting as well as an appreciation for its importance and logic By learning its theory, presentation, and procedures, individuals become capable of using financial accounting to make prudent business decisions That is an important goal regardless of the direction of

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