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Accruals | Intermediate Accounting |
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Introduction Video ACCT 322 Fall 2020
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~~Make a Journal Entry Accounting for~~

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~~Assets = Liabilities + Equity Bank~~

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~~/ Unearned Revenue~~

~~4 - The Accounting Cycle and Closing~~

~~Process Accrual Example: Salaries Payable~~

~~(Updated 2016)~~

~~Rules of Debit and Credit Accounting~~

~~Homework | Sample Accounting~~

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~~Statement | Intermediate Accounting |~~

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How to Prepare Adjusting Entries

Accounting Principles

The Conceptual Framework |

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FAR | Chp 2 p 1 Change in Accounting

Principle | Example E4-14 | Intermediate

Accounting | CPA Exam FAR | Chp 4 p

9 Current Liabilities | Intermediate

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Income before income tax \$180,000

\$145,000 \$170,000 Income tax (30%)

54,000 43,500 51,000 ...

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Manual (For Instructor Use Only)

4-SOLUTIONS TO EXERCISES

EXERCISE 4-1 (15 – 20 minutes)

Computation of net income Change in

assets: \$69,000 + \$45,000 + \$127,000 –

\$47,000 = \$194,000 Increase

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Instructor Use Only) EXERCISE 17-20
(15-20 minutes) (a) Net income before
security gains or losses..... \$905,000 Sale of
Investment in Woods Inc. stock (\$195,000
– \$180,000)..... 15,000 Investment in
Arroyo Company stock (\$140,000 –

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\$80,000)..... 60,000 Net income....

\$980,000 (b) Equity Investments(Arroyo Company) (\$140,000 – \$80,000).....

60,000 Unrealized Holding Gain or Loss

...

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BRIEF EXERCISE 5- (a) The statement of financial position provides information about a company ' s liquidity, solvency, and financial structure. If Wong has poor liquidity, or poor coverage and solvency, or if Wong is financed heavily by debt, lending funds to (and investing in) the company more risky.

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Weygandt, and Warfield is, quite simply,
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solutions from Kieso's Problem Set B
which is similar to end of chapter material.

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Updated

Appendix 24B provides a complete

discussion of the international accounting and reporting environment, with the latest convergence developments. *

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New end-of-chapter Questions in each chapter focus on international standards introduced in the chapter. These questions are marked with an icon for easy reference. *

International Reporting Cases ask readers to analyze financial statements of international

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