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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

An accounting time period that is one year in length is referred to as a fiscal year A fiscal year that starts on January 1 and ends on December 31 is a calendar year EXERCISE 3-2 (a) Accrual-basis accounting records the transactions that change a company's financial statements in the periods in which the events

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CHAPTER 5

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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