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5.1 Describe and Prepare Closing Entries for a Business; 5.2 Prepare a Post-Closing Trial Balance; 5.3 Apply the Results from the Adjusted Trial Balance to Compute Current Ratio and Working Capital Balance, and Explain How These Measures Represent Liquidity; 5.4 Appendix: Complete a Comprehensive Accounting Cycle for a Business; Key Terms; Summary; Multiple Choice

**Answer Key Chapter 5 - Principles of Accounting, Volume
1 ...**

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Fundamental Accounting Principles Chapter 5. acid-test ratio. cash discount. cost of goods sold. credit memorandum. Ratio used to assess a company's ability to settle its current.... Reduction in the price of merchandise granted by a seller ... to.... Cost of inventory sold to customers during a period; ... also cal....

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5. Objectivity Principle. The accounting data should consistently stay accurate and be free of personal opinions. Make sure the data is also supported by evidence that can include vouchers, receipts, and invoices. Having an objective viewpoint, in this case, helps rely on financial results.

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Chapter 5, Accounting For Merchandise Purchases, Decision Ethics, Exercise 1A Page 173 Here is a tip: Proper accounts payable management can contribute to an efficient cash flow while taking advantage of available discounts.

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transactions and events entering the accounting process. 2. Analyze each transaction and event using the accounting equation. 3. Record relevant transactions and events in a journal. 4. Post journal information to ledger accounts. 5. Prepare and analyze the trial balance and financial statements. a.

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Double-entry accounting can also make it difficult to manipulate financial accounts because it provides a series of checks and balances. 5. Matching Revenue and Expenses. Matching accounting principles state that when a company financially

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recognizes revenue, they need to also record its related expenses.

5 Basic Accounting Principles Business Owners Should Know

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