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College Accounting Chapter 5. Account Form Balance Sheet. Adjusting Entries. Adjustments. Book Value. A balance sheet that lists assets on the left and liabilities.... Journal entries made to update accounts for items that were no.... See Adjusting entries. That portion of an asset's original cost that has not yet been....

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College Accounting - Chapter 5 Merchandising Operations 1. WHAT ARE MERCHANDISING OPERATIONS? A merchandiser is a business that sells merchandise, or goods, to customers. The merchandise that this type of business sells is called merchandise inventory.

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College Accounting-Chapter 5. STUDY. PLAY. accrual basis of accounting. a method of accounting under which revenues are recorded when earned and expenses are recorded when incurred. adjusted trial balance columns. the third pair of amount columns on the work sheet. They are used to prove the equality of the debits and credits in the general ...

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College Accounting Chapter 5 Section 3

Majority of companies use computerized accounting system. A computerized accounting system is a system that records accounting transactions using a computer and accounting software. Following are the advantages of computerized system -: 1. These systems help in automatically updating many parts of accounting cycle. Once a user enters a ...

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