

Accounting Chapter 5 Study Guide

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1) Computing rates of return. 2) Evaluating the capital structure of the enterprise. 3) Assessing the liquidity, solvency and financial flexibility of the enterprise. -LIMITATIONS: 1) does NOT reflect a fair value because accountants use a historical cost basis in valuing and reporting most assets and liabilities.

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CHAPTER 5 Accounting for Merchandising Operations STUDY OBJECTIVES 1. IDENTIFY THE DIFFERENCES BETWEEN SERVICE AND MERCHANDISING COMPANIES. 2. EXPLAIN THE RECORDING OF PURCHASES UNDER

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Chapter 5: Merchandising Operations and the Multiple-Step Income Statement(Note: This worksheet is intended as an optional study guide. Do not submit to the instructor.) Learning Objectives:1. Identify the differences between a service company and a merchandising company. 2. Explain the recording of purchases under a perpetual inventory system.

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Study Guide 5 - Part 1 - Identifying Accounting Terms. STUDY. PLAY. Code of conduct. A statement that guides the ethical behavior of a company and its employees. Checking account. A bank account from which payments can be ordered by a depositor. Endorsement.

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Study Guide 5 - Part 2 - Analyzing Transactions in a Cash Control System. Accounting for Cash Receipts - Examining Cash Receivables. Accounting for Cash Receipts - Analyzing Cash Receipts. Accounting for Cash Receipts - Recording. THIS SET IS OFTEN IN FOLDERS WITH... Study Guide 7 - Part 3 - Analyzing Income Statements...

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Study Note 5 : Accounting for Special Transactions 5.1 Bill of Exchanges 5.1 5.2 Consignment Accounting 5.26 5.3 Joint Venture Accounts 5.41 5.4 Sales of goods on approval or return basis 5.54 Study Note 6 : Fundamentals of Cost Accounting 6.1Introduction 6.1 6.2 Generally Accepted Cost Accounting Principles (GACAP) & 6.2

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ACCOUNTING 320 EXAM 2 Study Guide Chapter 5: Balance sheet and statement of cash flows Three usefulness balance sheet (to users of financial statements) 1. Provide information about an entity's resources (assets, liabilities, equity) -to both creditor and owners 2. Evaluation of liquidity, solvency, financial flexibility Liquidity: short-term measure (how quickly an asset can be converted into cash) Solvency: long-term measure (ability to meet debt obligations on due date) Financial ...

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