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Name Date SECTION 4.3 REVIEW QUESTIONS (continued) 4. 5. 6. 7. 8. 9. 10. SECTION 4.3 EXERCISES (page 110) Exercise 1, p. 110 A. B. C. Bank A/R—H. Devrie A/P—P ...

### CHAPTER 4 The Simple Ledger

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I can prepare a chart of accounts. I can explain the purpose of the double-entry accounting system. I can identify the normal balance of accounts. I can use T accounts to illustrate the rules of debits and credits for assets, liabilities, and owner's capital accounts. I can calculate account balances after recording business transactions.

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Chapter 1 introduces the study of accounting. Accounting is defined as a set of concepts and techniques that are used to measure and report financial information about an economic entity. Accounting consists of both external reporting issues known as "financial accounting," and internal reporting issues related to "managerial accounting."

### Chapter 1: Welcome to the World of Accounting ...

Closing entries are required: A. if management has decided to cease operating the business. B. only if the company adheres to the accrual method of accounting. C. if a company's bookkeeper forgets to prepare reversing entries. D. if the temporary accounts are to reflect correct amounts for each accounting period.

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See an explanation and solution for Chapter 4, Problem P4-4 in Warren's Survey of Accounting (8th Edition).

**[Solved] Chapter 4, Problem P4-4 - Survey of Accounting ...**

The Manage Cost Accounting business process is used by cost accountants to calculate inventory transaction costs, maintain inventory valuation, generate accounting distributions for inventory transactions, analyze product costs, analyze usage of working capital for inventory, and analyze gross margins.

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