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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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3. The complex situations that arise in the business world require that trained accountants develop the appropriate accounting principles. 4. The use of consensus to develop accounting principles would decrease the professional status of the accountant. 5.

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