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Assignment Material IH2000 net

EXERCISE 3.5 Relationship between Journal and = Ledger=20 Accounts =20 (0.0K) =20 (0.0K) =20 (0.0K) . =20 (0.0K) Transactions are first journalized and then = posted=20 to ledger accounts. In this exercise, however, your = understanding of=20 the relationship between the journal and the ledger is = tested by=20 asking you to study some ledger accounts and determine the = journal=20 entries

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Income Statement IH2000 net

Notice that the heading for the income statement refers = to a=20 period of time rather than a point in time, as = was the=20 case with the balance sheet. The income statement reports on = the=20 financial performance of the company in terms of earning = revenue and=20 incurring expenses over a period of time and = explains, in=20 part, how the company=E2=80=99s financial position changed

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Learning Objectives

=20 (0.0K) Explain the nature and general purpose of financial = statements. =20 (0.0K)

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Introduction to Financial Statements IH2000 net

In Chapter=20 1 we learned that investors and creditors are = particularly=20 interested in cash flows that they expect to receive = in the=20 future. Creditors, for example, are interested in the = ability=20 of the enterprise, to which they have made loans or = sold=20 merchandise on credit, to meet its payment = obligations, which=20 may include payment of interest.

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The Accounting Cycle IH2000 net

The accounting cycle = begins=20 with the initial recording of business transactions and = concludes=20 with the preparation of a complete set of formal financial=20 statements. The term cycle indicates that these = procedures=20 must be repeated continuously to enable the business to = prepare new,=20 up-to-date, financial statements at

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The Ledger IH2000 net

An accounting system includes a separate record for each = item=20 that appears in the financial statements. For example, a = separate=20 record is kept for the asset cash, showing all increases and = decreases in cash resulting from the many transactions in = which cash=20 is received or paid.

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Dividends IH2000 net

A dividend is a distribution of assets (usually cash) by = a=20 corporation to its stockholders. In some respects, dividends = are=20 similar to expenses=E2=80=94they reduce both the assets and = the owners=E2=80=99=20 equity in the business.

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Carnival Corporation IH2000 net

A recent Carnival = Corporation=20 balance sheet provides the answer to this question. In its balance sheet, Carnival = Corporation =20 reports a \$1.34 billion liability account called Customer = Deposits.=20 As passengers purchase tickets in advance, Carnival Corporation credits the = Customer=20 Deposits account for an amount equal to the cash it = receives.

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