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### **CHAPTER 7**

SECTION 71 EXERCISES (continued) Exercise 2, p 234 (continued) ACCOUNT HST Recoverable No 215 Forwarded 20-1 Dec 31 -- Dr 75- DATE DEBIT Dr/Cr BALANCEPARTICULARS PR CREDIT ACCOUNT HST Payable No 210 Forwarded 20-1 Dec 31 - Cr 225- DATE DEBIT Dr/Cr BALANCEPARTICULARS PR CREDIT ACCOUNT C Fries, Capital No 305 Forwarded

### **Jeffrey Waybright - Pearson**

About the Authors Jeffrey Waybright teaches accounting at Spokane Community College, which is part of a multi-college district in eastern Washington He has been a full-time, tenured, com-munity college instructor for more than 16 years

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Name Date SECTION 102 EXERCISES (continued) Exercise 2, p 407 A The fi nal inventory fi gure appears on the and on the B Neither the nor the is known during the accounting period

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### **CHAPTER 6 The Journal and Source Documents**

The accounting department learns about all the transactions in a business through the source documents that are sent to the accounting offi ce A source document is a business paper that provides all the details about a business transaction Source documents are used by the accounting department as the primary source of

### **CHAPTER 3 REVIEW EXERCISES - LEC**

Name Date CHAPTER 3 REVIEW EXERCISES (continued) Questions for Further Thought, p 83 1 2 3 4 5 6 7 8 44 Accounting 1 Copyright © 2013 Pearson Canada Inc

### **CHAPTER 8 Completing the Accounting Cycle**

Name Date SECTION 81 REVIEW QUESTIONS (continued) 15 16 17 18 19 20 21 22 SECTION 81 EXERCISES(page 276) Exercise 1, p 276 Supplies Unadjusted Balance

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### **CHAPTER 7 REVIEW EXERCISES Exercise 7, p. 261 (continued)**

CHAPTER 7 REVIEW EXERCISES (continued) Exercise 7, p 261 (continued) C HARBOUR GOLF LINKS INCOME STATEMENT TEN MONTHS ENDED OCTOBER 31, 20- Revenue Revenue—Golf \$102 1 8 3 50 Revenue—Food 26 9 3 6 42 Total Revenue \$129 1 1 9 92

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1 DEBIT 000 1 3 30 570- 3 6 5 94 312- 2 1 84 PAGE 4 CREDIT 1000 203 365 333 Chapter 7 Posting ANSWERS TO CHAPTER 7 REVIEW EXERCISES (cont) Exercise 7 (cont) GENERAL JOURNAL DATE sep 25 26 26 29 30 30 30 PARTICULARS Bank AIR — L Pero Payment received on account AIR — W J Thomson Service Revenue GST Payable PST Payable

### **CHAPTER 6 REVIEW EXERCISES (page 215)**

Name Date CHAPTER 6 REVIEW EXERCISES (continued) Exercise 3, p 216 Indicate whether each of the following statements is true or false by entering a T or an F in

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### **CHAPTER 4**

Correcting entries differ from adjusting entries because they: (1) are not a required part of the accounting cycle, (2) may be made at any time, and (3) may affect any combination of accounts 4-5 Questions Chapter 4 (Continued) \*14 The standard classifications in a balance sheet are:

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