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25. Specific accounting principles are basic assumptions, concepts, and guidelines for preparing financial statements and arise out of long-used accounting practice. True False 26. General accounting principles arise from long-used accounting practices. True False 27. A sole proprietorship is a business owned by one or more persons. True False

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Answer: A company's accounting equation (its books) can be in balance yet its financial statements have errors or misstatements because of the following: entire transactions were not recorded, transactions were

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CHAPTER 18

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Questions Chapter 18 (Continued) 9. The current ratio relates current assets to current liabilities. The acid-test ratio relates

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cash, short-term investments, and net receivables to current liabilities. The current ratio includes inventory and prepaid expenses while the acid-test ratio excludes these. The acid-test ratio provides additional

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1-8 Weygandt, Accounting Principles, 12/e, Solutions Manual (For Instructor Use Only) Questions Chapter 1 (Continued) 19. Yes. Net income does appear on the income statement—it is the result of subtracting expenses from revenues. In addition, net income appears in the owner's equity statement—it is shown as

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more complex debt accounting issues that arise in the following chapter. The measurement and reporting principles for contingent obligations are presented.

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For multiple-choice and true/false questions, simply press or click on what you think is the correct answer. For fill-in-the-blank questions press or click on the blank space provided. If you have difficulty answering the following questions, learn more about this topic by reading our Accounting Principles (Explanation).

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Answers GOALS ACHIEVEMENT 1, all-inclusive 2. investment in
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subsidiary 3. fair value 4. false 5. available-for-sale securities 6. how changes in value are

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