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05. The three activities are: Operating activities include the cash effects of transactions that create revenues and expenses, and enter into the determination of net income. Investing activities include: (a) acquiring and

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disposing of investments and
productive long-lived assets and (b)
lending money and collecting loans.

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accounting records are compared with
existing assets or with external

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sources of information. 07. A
company's system of internal control
can only give reasonable ... Weygandt,
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Budgetary Control Budgetary control

involves: a) Developing budgets. b)

Analysing the differences between

actual and budgeted results. c) Taking

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corrective action. d) Modifying future plans, if necessary.

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Accounting Principles, 3rd Canadian Edition. Chapter 10A. 1. Most companies set up a separate payroll account and:

- A. Keep most of the company's available cash in the account to pay employees.
- B. Transfer only the amount of the current pay

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period's net pay into the account. C.
Write all disbursement cheques from
the account. ...

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Provincial Sales Tax (PST)
Harmonized Sales Tax (HST) Goods

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and Services Tax (GST) A federal sales tax on most goods and services provided in Canada A business, called a registrant, must register for GST if it: provides taxable goods or services has revenues of more then \$30,000 in any year Although ...

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Prepared by: Keri Norrie, Camosun

College CONCEPTUAL

FRAMEWORK OF ACCOUNTING

Generally accepted accounting
principles are a set of rules and

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practices that are recognized as a general guide for financial reporting purposes Generally accepted means that these principles must have substantial authoritative support The Canadian Institute of Chartered Accountants ...

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of strengths and weaknesses so that you can use this information to build a learning path to success together.

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Author : Jerry J. Weygandt, Paul D.
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Valerie is also the author of Auditing: A Practical Approach, 3rd Canadian Edition published by Wiley in 2018. Lori Novak is an instructor at Red River College in Winnipeg, Manitoba. Her teaching experience includes course development and delivery in financial accounting, management

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Lori Novak Financial Modeling in Excel

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7. Yes, it can. By converting the accounting numbers to percentages, companies of vastly different sizes with different currencies can be compared. 8. (a) Liquidity ratios measure the short-term ability of a company to pay its ... Trenholm, Kinnear Accounting Principles, Third

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ACCOUNTING PRINCIPLES Third
Canadian Edition Subsidiary Ledgers

A subsidiary ledger is a group of accounts that share a common characteristic (e.g. all accounts receivable) The subsidiary ledger is in addition to, and expands on, the

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general ledger; subsidiary ledgers show the details The two most common are the accounts receivable ledger and the accounts payable ledger; these ledgers show the ...

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