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of internal control 2,5 Analysis B.
Ex. 1.3 Inexact or approximate
measures 3,4 Analysis, judgment B.
Ex. 1.4 Standards for the
preparation of 5,6 Analysis
accounting information B. Ex. 1.5
FASB conceptual framework 1, 3, 5
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6. An account receivable is an amount owed to the business on open account by a trade customer for merchandise or services purchased. In contrast, a note

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Accounting

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Chapter 3 Adjusting Accounts and
Preparing Financial Statements

QUESTIONS 1. The cash basis of
accounting reports revenues when
cash is received while the accrual
basis reports revenues when they
are earned.

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