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Intermediate Accounting Chapter 3 Answers intermediate accounting chapter 3 answers CHAPTER 3 3-4 ANSWERS TO QUESTIONS 1 (a) Under the time period assumption, an accountant is required to determine the relevance of each business transaction to specific accounting periods (b) An accounting time period of one year in length is referred to as

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a. chronologically lists transactions and other events, expressed in terms of debits and credits. b. contains one record for each of the asset, liability, stockholders' equity, revenue, and expense accounts. c. lists all the increases and decreases in each account in one place. d. contains only adjusting entries.

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Group project F With one or two other students and using library resources, write a report on the life of Luca Pacioli, sometimes referred to as the father of accounting. Pacioli was a Franciscan monk who wrote a book on double-entry accounting in 1494.

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(3) Consistency requires that accountable events receive the same accounting treatment from accounting period to accounting period. The cash receipts and disbursements method permits manipulation of the timing of revenues and expenses and may result in treatments which are not consistent, detracting from the usefulness of comparative statements.

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The future value of the amount is \$7,000 and the rate of discount is 11%, which is compounded for 8 periods. Compute the present value of a single sum (PV) by multiplying the future value (FV) with the present value factor (PVF) at the rate of 11% for 8 periods. The present value interest factor (PVF) at the rate of 11% for 8 periods is 0.43393.

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