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Weygandt Accounting Principles 11th Edition Solutions Free

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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In accordance with the revenue recognition principle, sales revenues are generally con- sidered to be recognized when the goods are transferred from the seller to the buyer; that is, when the exchange transaction occurs. The recognition of revenue is not dependent on the collection of credit sales. 10.

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A " Change in Accounting Estimate Effected by a Change in Accounting Principle " is a change in accounting estimate that is inseparable from the effect of a related change in accounting principle. An example of a change in estimate effected by a change in principle is a change in the method of depreciation, amortization, or depletion for long- lived, nonfinancial assets.

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BRIEF EXERCISE 2-6 Aug. 1 Cash 8,000 Share Capital—Ordinary 8,000 4 Prepaid Insurance 1,800 Cash 1,800 16 Cash 800 Service Revenue 800 27 Salaries Expense 1,000 Cash 1,000 BRIEF EXERCISE 2-7 Cash Service Revenue 5/1 2 2,400 5/5 5,000 0 5/1 5 3,000 5/15 3,000 0 Ending Bal. 5,400 Ending Bal. 8,000 Accounts Receivable 5/5 5,000 5/1 2 2,40 0 Ending Bal. 2,600 BRIEF EXERCISE 2-8 Cash Dat e ...

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EXERCISE 11-22 (15 – 20 minutes) Depletion base: \$1,190,000 + \$90,000 – \$100,000+ \$200,000 = \$1,380,000 Depletion rate: \$1,380,000 ÷ 60,000 = \$23/ton (a) Per unit material cost: \$23/ton (b) 12/31/14 inventory: \$23 X 8,000 tons = \$184,000 (c) Cost of goods sold 2014: \$23 X 22,000 tons = \$506,000 EXERCISE 11-23 (15 – 20 minutes) (a) \$970,000+ \$170,000+ \$40,000* – \$100,000 = .09 depletion per unit 12,000,000 *Note to instructor: The \$40,000 should be depleted because it is a asset retirement ...

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