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The steps in the accounting cycle are the same for both a merchandising company and a service company (b) The measurement of income is conceptually the same In both types of companies, net income (or loss) results from the matching of expenses with revenues 2

**Horngrén's Accounting**

Horngrén's Accounting, Global Edition Table of Contents Cover Dedication About the Authors Brief Contents Contents Changes to This Edition Horngrén's Accounting Redefining Tradition Student and Instructor Resources Acknowledgments Chapter 1 : Accounting and the Business Environment Why is Accounting Important?

**CHAPTER 21**

process, (2) production cost reports, (3) product costs computed for each accounting period, and (4) unit costs computed based on total manufacturing costs 5 Mel is correct The flow of costs is the same in process cost accounting as in job order cost accounting The method of assigning costs, however, is significantly different 6

**CHAPTER 18**

Questions Chapter 18 (Continued) 15 Return on assets (76%) = Average Assets Net Income Return on common stockholders' equity (128%) = Average Common Stockholders' Equity Net Income - Preferred Dividends The difference between the two rates can be explained by looking at the denominator value and by remembering the basic accounting

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Describe the accounting for long- term notes payable Q10-17 BE10-12 DI10-6 E10-15 P10-4B P10-5A 8 Identify the methods for the presentation and analysis of long-term liabilities Q10-18 BE10-13 E10-16 P10-3A P10-4A P10-5A P10-2B P10-3B P10-4B \*9 Compute the market price of a bond

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accounting, budgeting, and internal control 5 As a result of the Sarbanes-Oxley Act of 2002, managerial accounting reports must now comply with generally accepted accounting principles (GAAP) 6 Top managers must certify that a company maintains an adequate system of ...

**ManagerialAccounting - Philippe De Brouwer**

2 CHAPTER1 INTRODUCTION 113 Differences between financial ac-countancy and management ac-counting Management accounting information differs from

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