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account. Double-Entry Accounting. The

recording of debit and credit parts of a

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CHAPTER 3 THE ACCOUNTING INFORMATION SYSTEM  
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this chapter. TRUE/FALSE Answer No.

Description F 1. Recording transactions. T 2. Nominal accounts. F 3. Real (permanent) accounts. F 4. Internal event example. F 5. Liability and stockholders' equity accounts. F 6. Debits and credits. F 7. Steps in ...

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Accrued fees earned. b. Supplies Expense  
8,150 Supplies 8,150 Supplies used ( $\$12,300 -$   
 $\$4,150$ ). c. Wages Expense 2,700 Wages Payable  
2,700 Accrued wages. d. Unearned Rent 3,000  
Rent Revenue 3,000 Rent earned ( $\$9,000 \div 3$   
months). e.

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36) Cost accounting provides information for  
both management accounting and financial

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accounting professionals. Explain. Answer:  
Cost accounting is the process of measuring,  
analyzing, and reporting financial and  
nonfinancial information related to the costs  
of acquiring or using resources in an  
organization.

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