

## Principles Of Accounting Needles Answers

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Questions Describe the steps in recording and posting the effects of a business transaction. Give some examples of source documents. Define an account. What are the two forms of account posting illustrated in the chapter? What is meant by the term double-entry procedure, or duality? Describe how you would determine the balance of a T-account. Define debit and credit. Do you think this double ...

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Exercise 2. Applying Basic Accounting Equation. Dan and Den, Inc. reports the following assets and liabilities. Compute the totals that would appear in the corporation's basic accounting equation (Assets = Liabilities + Stockholders' Equity (Capital Stock)).

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(L.O. 1) An account is an individual accounting record of increases and decreases in a specific asset, liability, or owner's equity item. 2. In its simplest form, an account consists of (a) the title of the account, (b) a left or debit side, and (c) a right or credit side.

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Belverd E. Needles, Jr., received his BBA and MBA degrees from Texas Tech University and his PhD degree from the University of Illinois at Urbana-Champaign. He teaches financial accounting, managerial accounting, and auditing at DePaul University, where he is an internationally recognized expert in international accounting and education.

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2. The two generally accepted accounting principles that relate to adjusting the accounts are: The revenue recognition principle, which states that revenue should be recognized in the accounting period in which it is earned. The matching principle, which states that efforts (expenses) be matched with accomplishments (revenues). 3.

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