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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...

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BE 167 Sonoma Company has the following selected accounts after posting adjusting entries: Accounts Payable \$ 62,000 Notes Payable, 3-month 40,000 Accumulated Depreciation—Equipment 14,000 Notes Payable, 5-year, 6% 80,000 Payroll Tax Expense 4,000 Interest Payable 3,000 Mortgage Payable 120,000 Sales Taxes Payable 38,000
Instructions Prepare the current liability section of Sonoma Company's balance sheet, assuming ...

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c. The net income of company A had a mixed trend. While the net income increased from by \$11,909 million from the year 2010 to 2011 and again it increased by \$15,811 million from the year 2011 to 2012, the net income decreased by \$4,696 million from the year 2012 to

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2013, thus declined about 11% in the year 2013.

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