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Module 6 Reporting and Analyzing Operating Assets DISCUSSION QUESTIONS Q6-1. When a company increases its allowance for uncollectible accounts, it also records bad debt expense in the income statement. If a company overestimates the allowance account, bad debt expense is too high and net income is understated.

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6) The art of collecting, recording, presenting and interpreting accounting data is ____. (a) cost accounting (b) management accounting (c) financial accounting (d) data processing ANS: C. 7) The assumption that a business has perpetual existence is recognized by___.

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M 16 The congress passed the Sarbanes Oxley act in 2002 to restore public and investor's trust in public accounting and reporting of publicly traded companies. After the Enron and World Comfinancial frauds the SOX held the CEO and the CFO liable and responsible for the financial statements produced by the company.

Answers to Chapters 1,2,3,4,5,6,7,8,9 - End of Chapter ...

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1.5.4 Distinction between financial and management accounting 1.6 Summary 1.7 Keywords 1.8 Self assessment questions 1.9 References/suggested readings 1.0 OBJECTIVES After going through this lesson, you will be able to- • Understand the meaning and nature of accounting. ...

INTRODUCTION TO ACCOUNTING

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