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CHAPTER 6 Accounting and the Time Value of Money ASSIGNMENT CLASSIFICATION TABLE (TOPIC) Brief Exercises Exercises 13, 14 8 1 a. Unknown future amount. 7, 19 1, 5, 13 2, 3, 4, 7 b. Unknown payments. 10, 11, 12 6, 12, 15, 17 8, 16, 17 2, 6 4, 9 10, 15 2 Topics Questions 1. Present value concepts. 1, 2, 3, 4, 5, 9, 17 2.

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1-8 Weygandt, Accounting Principles, 12/e, Solutions Manual (For Instructor Use Only) Questions Chapter 1 (Continued) 19. Yes. Net income does appear on the income statement;it is the result of subtracting expenses from revenues. In addition, net income appears in the owner's equity statement;it is shown as

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SOLUTIONS TO BRIEF EXERCISES. BRIEF EXERCISE 6-1 (a) Ownership of the goods belongs to the consignor (Smart). Thus, these goods should be included in Smart's inventory. (b) The goods in transit should not be included in the inventory count because ownership by Smart does not occur until the goods reach the buyer.

CHAPTER 6  
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