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~~14 5~~ Accounting Chapter ~~14 1~~  
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Beginners #1 / Debits and  
Credits / Assets =  
Liabilities + Equity Chapter  
14 - Work Together 14-6

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(Part One) Accounting

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receivable transactions

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stockholder is an owner of  
one or more shares of a

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corporation. True. T/F

Owner's equity accounts for a corporation normally are listed under a major chart of accounts division titled Capital Stock. False. T/F

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uncollectible accounts.  
accounts receivable that  
cannot be collected; bad  
debts. allowance method.  
crediting the estimated

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value of uncollectible  
account to a contra account.  
book value. difference  
between an asset account  
balance and its related  
contra account balance.

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stockholder is an owner of  
one or more shares of a  
corporation true owners  
equity accounts for a  
corporation normally are

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listed under a major chart  
of accounts division titled  
capital stock false retained  
earnings are earnings  
distributed to stockholders  
false a dividend is an  
amount earned by a  
corporation and not yet

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14-1 CHAPTER 14

Corporations: Dividends,  
Retained Earnings, and  
Income Reporting ASSIGNMENT  
CLASSIFICATION TABLE Study  
Objectives Questions Brief  
Exercises Exercises A

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Problems B Problems 1.

Prepare the entries for cash  
dividends and stock

dividends. 1, 2, 3, 4, 5, 6,

7, 8 1, 2, 3 1, 2, 3, 4, 5,

6, 7 1A, 2A, 3A, 4A, 5A 1B,

2B, 3B, 4B, 5B 2. Identify

the items reported

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