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The revenue recognition principle, which states that revenue should be recognized in the accounting period in which it is earned. The matching principle, which

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(expenses) be matched with accomplishments 3. The law firm should recognize the revenue in April.

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3-10 SOLUTIONS TO EXERCISES
EXERCISE 3-1 1. True. 2.
True. 3. False. Many
business transactions affect
more than one of these
artificial time periods. For
example, the purchase of a
building affects expenses

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for many years. 4. True. 5. False. A time period that lasts less than one year, such as monthly or quarterly periods, is called an interim period. 6. False.

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us with an all-inclusive data to all the concepts. As the students would have to learn the basic fundamentals about the subject of Accountancy in class 11, this curriculum for class 11 is a comprehensive study

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Chapter 3 Solutions material; which explains the concepts in an effective way.

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NOTATION USED IN CHAPTER 3

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SOLUTIONS. SP: Selling price

VCU: Variable cost per unit

CMU: Contribution margin per unit
FC: Fixed costs TOI:

Target operating income. 3-1

Cost-volume-profit (CVP)

analysis examines the

behavior of total revenues,

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total costs, and operating income as changes occur in the units sold, selling price, variable cost per unit, or fixed costs of a product.

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CHAPTER REVIEW The Account
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individual accounting record

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of increases and decreases
in a specific asset,
liability, or owner's equity
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