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Description:

(TCO 1) To evaluate the financial operation and health of a business ratio analysis is used. (1) Provide the formula for the Acid-test (or Quick) Ratio and explain how it is computed (10 points) and (2) provide an example of how this ratio can be used in decision-making in business.

(TCO 3) At the end of the period it is necessary to close all temporary accounts. (1) Explain why this process is required (10 points) and (2) provide an example of the closing of an expense account, Supplies Expense in the form of a journal entry

(TCO 2) As required to complete Course Project 1, one must follow the cycle that includes 10 steps to complete the accounting cycle. (1) Explain how to construct an Unadjusted Trial Balance (10 points) and (2) provide an example of the application of the debit/credit rules in the development of the trial balance.

(TCO 5) Internal Control Procedures are required to safeguard company assets and to ensure ethical operation of the business. (1) Explain how limited access can satisfy the purpose of internal control (10 points) and (2) provide an example of how this control could be implemented.

(TCO 4) Inventory valuation methods determine the cost of goods sold and the inventory balance. (1) Explain how the Last in First out (LIFO) method is applied (10 points) and (2)

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