

## Online Library Accounting 1 Student Workbook Sixth Edition

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Name Date SECTION 5.2 EXERCISES (continued) Exercise 3, p.  
*Page 2/11*

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151 (continued) C. Exercise 4, p. 152 A. The Bank account normally has a balance. B. A revenue account normally has a balance.

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(continued) Exercise 4, p. 634 The Canada Revenue Agency  
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When a business using the periodic inventory system sells

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goods, there is no accounting entry to record the . O. The Freight-in account is used to accumulate . Exercise 3, p. 408  
Opening Inventory Purchases Freight-in Closing Inventory Cost of Goods Sold  
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