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year has been changed to XX to avoid confusion for the students, since we update the solutions every year for current payroll taxes. The prior

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CAST: The Manual AIS Manual - 4 a. Calculate the allowance for bad debts using the net sales method.

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Experience indicates that 0.05% of net sales should be set aside for bad debts. Make the appropriate adjusting entry. b. The calculation of federal income tax expense is a year-end adjusting

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Chapter 3 Systems

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Techniques. 3.1

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A. The Manual Process Model As the name implies, this is the old manual approach to recording accounting transactions. Because it is easier to visualize the flow of accounting information in a manual system, it is very beneficial to study such systems, although few exist in practice. The discussion of parts of the accounting system that will

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