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Bonds Payable 30,000 Common Stock
(2,000 X 50 X \$10) 1,000,000 Paid-in
Capital in Excess of Par 970,000
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the inventory goes below the cost than
the inventory is not recorded at cost
but is recorded at Net

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order is: 1. Identify the problem and

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Assign responsibility. 2. Determine and evaluate possible courses of action. 3. Make a decision. 4. Review results of the decision. BRIEF EXERCISE 7-2
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