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CHAPTER 8 The Six-Column. CHAPTER 8The Six-Column Work Sheet. What You'll Learn. Explain the purpose of the work sheet. Describe the parts of a six-column work sheet. Prepare a six-column work sheet. Calculate net income and net loss. Define the accounting terms introduced in this chapter. 1.

### CHAPTER 8 The Six-Column

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Chapter 8 initiates the discussion of the basic issues involved in recording, costing, and valuing items classified as inventory. Inventory Issues 2. (L.O. 1) Inventories are asset items that a company holds for sale in the ordinary course of business, or goods that it will use or consume in the production of goods to be sold.

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Holmes Junior High. Chapter 8 Study Guide Accounting. Abigail O. • 25. cards. the series of accounting activities included in recording financial information for a fiscal period. accounting cycle. journal entries recorded to update general ledger accounts at the end of a fiscal period. adjusting entries.

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Accounting I Study Guide Chapter 8. The Accounting Period Cycle is the account concept applied when a work sheet is prepared at the end of each fiscal cycle to summarize the general ledger information needed to prepare financial statements. The ending account balances of permanent records for one fiscal period are the beginning account balances for the next fiscal period.

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