

## Intermediate Accounting Ifrs Edition Test Bank

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3 - 4 Test Bank for Intermediate Accounting: IFRS Edition, 2e 35. It is not necessary to post the closing entries to the ledger accounts because new revenue and expense accounts will be opened in the subsequent accounting period.

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Prepare a 10-column worksheet. 3 - 2 Test Bank for Intermediate Accounting: IFRS Edition, 2e TRUE/FALSE 1. A ledger is where the company initially records transactions and selected other events. 2. Nominal (temporary) accounts are revenue, expense, and dividend accounts and are periodically closed.

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