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- 3. (TCO 5) Internal Control Procedures are required to safeguard company assets and to ensure ethical operation of the business. (1) Explain how smart hiring practices can satisfy the purpose of internal control (15 points) and (2) provide an example of how this control could be implemented. (10 points) (Points : 25)1) Entering a transaction in the journal does not get the data into the ledger. Data must be copied to the ledger—a process called posting. Debits in the journal are always posted as debits in the accounts, and likewise for credits. (Harrison 77)**
- 4. (TCO 4) Inventory valuation methods determine the cost of goods sold and the inventory balance. (1) Explain how the First in First out (FIFO) method is applied (15 points) and (2) provide an example of the impact that this method of**

Final Exam Devry Econ 312 Answers

L Cohen



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