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SCUBA equipment to certified divers.

The resort charges an up-front fee of

\$25 and another fee of \$12.50 an

hour. What are the dependent and

independent variables? Solution

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dependent variable: fee amount;  
independent variable: time Exercise 2.

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Accrued liabilities 16,100 Cash

1,983,600 6. Operating Fund Cash

988,000 Allowance for uncollectible

pledges 44,500 Pledges receivable

700,000 Revenue – contributions

44,500 Grants receivable 288,000 7.

Operating Fund Deferred revenue

758,000 Fundraising expense 436,000

Revenue ...

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(Continued) 19. Yes. Net income does  
appear on the income statement—it is  
the result of subtracting expenses from  
revenues. In addition, net income  
appears in the owner's equity  
statement—it is shown as

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 $\min_{\max} 25.03 \ 25 \ 0.015 \ \text{mm} \ 2 \ 2 \ b \ d \ c$   
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12  
page 405 1. Calculate the ratio of effusion rates for nitrogen ( $N_2$ ) and neon (Ne).  $\text{Rate } N / \text{Rate } Ne = 0.849$   $\text{Rate } N / \text{Rate } Ne = ?$  molar mass Ne  $\_\_\_\_\_\_$  molar mass N  $? \_\_\_\_\_\_$  20.18 28.02 0.849 2. Calculate the ratio of diffusion rates for carbon monoxide and carbon dioxide. 1.25  $\text{Rate } CO / \text{Rate } CO_2 = ?$

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